

## Calgary Arts Development Authority

### Audit Governance Status

July 23, 2019

#### 1. A brief summary on governance structure, succession planning and recruitment process, recent financial highlights and key 2019 initiatives/strategy

Calgary Arts Development strives to increase and use our resources wisely, foster collaborative relationships and make the arts integral to the lives of Calgarians.

**Our Vision:** *A creative, connected Calgary through the arts.*

**Our Mission:** *Calgary Arts Development supports and strengthens the arts to benefit all Calgarians.*

As the city's designated arts development authority, Calgary Arts Development Authority (CADA) supports and strengthens the arts to benefit all Calgarians. We invest and allocate municipal funding for the arts provided by The City of Calgary and leverage these funds to provide additional resources to the arts sector. Our programs support hundreds of arts organizations, individual artists, artist collectives and collaboratives in Calgary.

*We are a connector, facilitator, collaborator, champion, supporter, amplifier, investor, catalyst and opportunity-maker.*

#### Governance Structure

Calgary Arts Development Authority Ltd. (CADA) is a wholly owned subsidiary of the City of Calgary and was incorporated in 2005 under Section 6 of the Business Corporations Act. Our creation was the next iteration of over 50 years of civic investment in the arts via a volunteer run entity called the Calgary Region Arts Foundation. In 2004, the City of Calgary created a Civic Arts Policy which called for a new organization to be developed to continue to provide grant investment programs for the arts in Calgary and prepare a strategic direction overall. Since our inception, our organization is guided by the following governance statutes, policies, and agreements:

- Articles of incorporation – Within the articles, CADA's business is restricted to: "The Corporation may carry on any and all such business activities as may directly or indirectly contribute to, foster, or promote the development of arts and culture in Calgary". CADA's business is restricted from: "The Corporation shall not operate for the purpose of making a profit in accordance with the restrictions of the Municipal Government Act M-26 RSA2000". The Articles of Incorporation also specify a minimum number of three board members and a maximum number of 15.
- Unanimous Shareholders Agreement (USA) with the City of Calgary who is the sole shareholder of CADA and is represented by the Mayor and members of City Council, outlines the authority given to the board of directors of CADA in managing the business and affairs of the organization pursuant to the Business Corporations Act, R.S.A. 2000, Chapter B-9, as amended.
- Calgary Arts Development Authority Bylaws and the Calgary Arts Development Authority Governance Policy Manual (reviewed on an annual basis and last updated in November 2016) provide the governing principles and policies upon which the CADA board operates.

- City of Calgary Civic Arts Policy 2004 (scheduled for update 2019), - The current policy is credited with the creation of Calgary Arts Development and is foundational to how the City and CADA work together to achieve outcomes for the City and ultimately for the benefit of Calgarians. CADA is working with City administration on a policy review and any relevant updates as they apply to CADA's work.
- City of Calgary Cultural Plan (adopted by City Council Fall 2016) – The Cultural Plan offers a framework and strategy that CADA's strategic framework takes into account, and aligns to demonstrating where our aligned impact exists. We look forward to continuing our work with City administration to implement elements of the Cultural Plan through our work.
- City of Calgary Investments in Partnerships Policy (updated 2016)

Calgary Arts Development is governed by a board of directors (current size 10), appointed by and directly accountable to its shareholder, The City of Calgary, via City Council. The board of directors governs lawfully, observing the principles of the policy governance model, with an emphasis on strategic leadership and clear distinction of board and CEO roles. The board also identifies the principal risks of Calgary Arts Development's business, achieves a proper balance between risks incurred and potential returns, and oversees the development of policies and the implementation of appropriate systems to manage risk.

In 2018, there were seven regular board meetings and a two-day retreat with an attendance record of 78%.

CADA's board of directors carries out its responsibilities using the following core committee structure.

Finance and Audit - the purpose of the finance and audit Committee (FAC) is to assist the board in fulfilling its oversight responsibilities by reviewing and making recommendations to the board regarding: financial information, including audited financial statements, that will be provided to the board of directors and other stakeholders, the systems of internal controls, internal audit processes, and investment management activities.

Governance and Human Resources - the governance and human resources committee (GHRC) has three areas of responsibility: governance matters, including management of the relationships between the board and the CEO and between Calgary Arts Development and the shareholder, all as defined in the policy manual approved by the board May 20, 2009 and updated in November 2016, human resources policy development and oversight, including review of CEO hiring, performance evaluation, compensation, development, and termination, and board recruitment, development, and evaluation.

Strategy and Public Policy - the strategy and public policy committee's (SPPC) mandate includes: considering and making recommendations to the board of directors on matters affecting strategy and public policy within Calgary Arts Development's mandate, providing guidance and evaluation to the board of directors for the development and evaluation of Calgary Arts Development's alignment with our mission and vision, and facilitating the strategic planning process in coordination with the board.

The Board elects a chair and treasurer annually. All members of the board sit on at least one of the three core committees.

The members of the 2018 CADA Board were as follows:

Chair: Dean Prodan

Treasurer: Tim Mah, CA

Members: Jeff de Boer, Donna Friesen (Chair, Strategy and Public Policy Committee), Rob Harding, Barb Howard, Stacey Petriuk, Susan Veres, Katherine Wagner (Chair, Governance and HR Committee), Cllr. Evan Woolley

### **Succession Planning and Recruitment Process**

Members of the CADA board are appointed for two- or three-year terms with the maximum service length on the board set at six years. Through the GHRC, due diligence is undertaken to review all existing members as well as any possible candidates for consideration; many of whom are drawn from other volunteer pools with CADA and the arts community (e.g. grant investment assessors for CADA, past board members with other arts boards). A skills matrix has been developed and is also used by GHRC as a tool to ensure that the appropriate expertise and skills are present within the board membership. An annual board evaluation survey is also distributed and results are shared with the entire board for consideration and information.

On the staff side, the team comprises 15.3 FTE fulfilled by 12 staff and three to five independent contractors. In 2018, we recruited for a successor to one of our leadership team roles—Director, Community Investment & Impact. The process took longer than originally expected as we reviewed our hiring process through an equity lens to ensure the best range of candidates. With an executive leadership team of three, we are comfortable that we have sufficient senior level expertise in place to facilitate any transitions that may occur. With a small team we are not one that can easily facilitate internal succession, but we do try to recruit new staff with this in mind to ensure that we have overlapping of duties so that transition of one person doesn't lose the entire job duty history. Further we focus on professional development opportunities for all staff as a means of staff retention and ensuring current skill and expertise levels, and this approach has served us well.

### **Financial Highlights**

KPMG provided an unqualified audit opinion and reported that there were no significant financial reporting risks identified during the audit planning and subsequent audit process.

In line with the 2004 Calgary Civic Arts Policy, Calgary Arts Development is the single arm's-length arts authority referenced and is responsible for "All municipal funding to external arts organizations will go to a single arm's-length arts authority, which will have the final decision on all arts-related funding matters. City Council will refer all arts-related capital and operational funding inquiries to the arm's-length arts authority. "

Calgary Arts Development invests a minimum of 75% of the dollars received from The City of Calgary directly into the arts sector via grant investment programs, with the remaining 17% being used to strengthen the arts sector through arts development activities and 8% for administration.

Calgary Arts Development's approach to investment is broad, including direct monetary support through grant investments as well as fostering long-term resilience through capacity building in

the arts sector. We ran the following investment programs in 2018: Remarkable Experience Accelerator, Organization Operating Grant Investment program, Organizational Opportunity Grant Program, Project Grant Program, artsVest Alberta (in partnership with the Alberta Foundation for the Arts and Business for the Arts), and ArtShare. We also undertook initial community consultation for the creation of a grant investment program specifically to support First Nations, Métis and Inuit art to be launched in 2019.

In total, Calgary Arts Development invested \$5,138,755 through these programs in 2018, a 4% increase over 2017.

### **Key 2019 Initiatives/Strategies**

The four-year framework 2019-2022 and ensuing 2019 work plan have incorporated our successes and learnings from 2015-2018 and were foundational to our budget case to The City which resulted in a transformational increase for the benefit of Calgarians and the arts sector.

Major themes guiding our work in 2019 include:

- Addressing the stewardship and investment of our budget that includes a base budget increase of \$6M as the main driving force of our work in 2019. A strong focus on our first priority area—fostering a sustainable and resilient arts sector—will have an effect on the arts sector's city-building possibilities. The increase will support growth and evaluation in our grant investment programs, greater outreach into the community, and increased communications activity.
- Equity, Diversity and Inclusion (EDI) –a core value at Calgary Arts Development that is embedded into all of our work.
- Building stronger relationships:
  - Relationship with City of Calgary – continue to foster excellent relationships and regular communication to best support each other's work.
  - Relationships with other civic partners—continue to strengthen relationships to support the strategies of other civic partners including Calgary Economic Development, Tourism Calgary, the Calgary Convention Centre, Arts Commons, and more.
  - Relationships with the arts sector—focus more on relational rather than transactional interactions with all grant investees and the sector overall whom we are mandated to support and encourage.
  - Relationships with educators—continue to develop meaningful relationships with Calgary Board of Education, Calgary Catholic School Board, U of C, MRU, AUArts, SAIT, Bow Valley College and more.
- Cultural Plan and new Civic Arts Policy—continue to work with City administration to position the arts as integral to Calgarians' lives, Calgary's identity, and future sustainability. Continue to promote the arts as important city-builders.
- Understanding and building on our actions regarding Truth and Reconciliation, and aligning with the White Goose Flying report, and Calgary's Indigenous policy framework.
- Board changes—three board members will complete their terms in 2019, creating a need for recruitment and onboarding of new members.
- New staff at Calgary Arts Development – there is a new Director, Community Investment & Impact, as well as new staff in both Community Investment and Communications—onboarding these individuals in support of increased activity, program evaluation, and outreach.

- Support signature events such as the Canadian Country Music Awards, the Grey Cup, and XGames; ensuring that Calgary arts and artists are included.

## **2. Report on CADA's key operating and strategic risks including trends and risk management plans and processes**

In the first year of our new four-year strategic framework we continue to monitor and update the operating and strategic risks Calgary Arts Development faces.

- A quarterly compliance certificate is prepared confirming our legal commitments as well as raising any risk factors that may have arisen. The certificate is shared with our finance and audit committee as well as our entire board. Our most recent certificate is attached.
- Formal board policies that ensure authority and risk mitigation concerning financial and legal accountabilities are shared. Further, our terms of reference for the finance and audit committee call for it to serve as a first layer of risk monitoring prior to each board meeting.
- Our annual audit process has a specific section that addresses any fraud or risk factors that may have come to the attention of our auditors. Subsequently the finance and audit committee meets with the auditors (in camera and with CADA management) to discuss further and provides a comprehensive report on all audit factors accordingly.

## **3. Analysis of top three financial and/or operational risks that in your opinion would impact the City of Calgary and be of concern to the City's Audit Committee**

With respect to specific risks we face, they remain as the audit committee has seen in the past:

1. Financial Risk. Financially, we are almost entirely dependent on one source of revenue. In the most recent economic climate, leveraging our single source of funding from other sources without competing with the very arts organizations we are here to serve has been challenging; and the well-being and vibrancy of our arts sector has been at risk. And, through our grant investment and arts development activity, we strive to address the risk. We successfully demonstrated, through an evidence-based case, the need for increased investment from The City in 2018. While the increase was not the full amount of the request, it does alleviate some financial constraints within the sector. The increase in funding helps raise the support to our grant investees closer to par with their peers across Canada and lessen the stranglehold. Thankfully, all levels of governments increased their investments in the arts in 2018 and we are thankful for the City showing a vote of confidence in the arts for Calgary. We are very encouraged that City Council has recognized the impact and risk that the most recent economic downturn posed for the arts sector and provided select one-time emergency resiliency and Cornerstone bridge funds and we have seen signs of its effect for the sector and the citizens they serve.
2. HR Risk. From a governance perspective, because we want a board that's highly engaged we have purposely kept it small. Having a small board increases the risk of having a higher percentage of new people at once when we have transitions. There are three board members changing in 2019 so we undertook a process of recruiting potential candidates to manage the transitions carefully and allow for crossover.

In terms of talent management, we have a small and specialized staff, with the addition of outsourcing and juries when needed. We intentionally keep our administration as small as possible in order to ensure the majority of our funds are funneled into the community through grant investment programs. Having a small team means that the separation of duties is hard – everyone needs to be able to double up. We have accepted the risk of non-segregated duties within our community investment team in order to ensure efficiency. In 2018 we also lost one of our three-person leadership team, and undertook an extensive four-month search process, during which that role was vacant.

3. **Reputational Risk.** For Calgary Arts Development – the more people know us, the more they believe we have influence and the more they start to connect Calgary Arts Development with all things to do with the arts. This can create confusion when it comes to things like public art, for example, or specific arts programming of one of our grant investees. For the City – the public isn't always aware of the investment by The City or how much is done with a small investment – how a little goes a long way with a big return. The risk is that there isn't actually enough investment to create a strong arts sector. This puts our city's reputation as a creative, innovative, vibrant city—an attractive city to live in—at risk, which is already challenged by local and national perception, which has been exacerbated by the economic downturn.

#### **4. Report on the internal controls including information technology and systems**

CADA has an internal control framework that is fit for purpose, given the size of the organization.

We have a number of operational policies in place that govern our internal processes and procedures with regard to finance, governance and operations. They are as follows:

**Finance:**

Credit and Limits Policy (updated in 2017) establishes the terms and conditions as they relate to: credit instruments, accounts payable, accounts receivable, signing authorities (dual signature >\$500) and purchase limits

**Governance:**

Board Policy Governance Manual (reviewed annually and last updated November 2016,) is reviewed by the governance and HR committee and provides all of the base board policies and terms of reference for proper governance and stewardship of the organization.

Compliance Certificate (provided on a quarterly basis at every board meeting) is provided by the CEO and ensures compliance in a timely manner with month end procedures, quarter end procedures, annual procedures and timely remittance of all CRA deductions and fees.

**Operations:**

Employment Policy Manual (reviewed annually and last updated January 2018) governs all internal human resource, operational and administrative matters as they pertain to our staff.

Next Digital IT Controls Summary – We have a firm who provides IT services to CADA. They have prepared answers to a questionnaire sent to us by the City of Calgary IT Division. Next Digital also

provides an annual risk profile with recommendations. They have advised that in addition to the information provided on the form, further updates for backup offsite rotation, an updated password policy and a revised Domain and SSL protocol are required. We are now fully operational on a new server installed in 2017 and a workstation evergreen process. In 2019 we will be working to strengthen our cybersecurity and formalize a protocol.

**In addition, CADA was advised to be prepared to answer the following questions:**

1. What is the frequency of review and are there any recent changes to the Audit Committee Charter or Terms of Reference?

Each of the three core committees has an annual work plan that they review and follow to inform their work. The finance and audit committee terms of reference was updated in 2016 to ensure consistency in wording across all committees. No changes were made to the mandate of the committee. The finance and audit committee meets prior to every quarterly board meeting and in 2018 met on the following dates:

Date	Core Activities
February 27, 2018	Review 2017 draft financial statements and 2016 to 2017 variance reports; 2017 audit wrap-up with KPMG; review and revise finance and audit committee terms of reference
April 17, 2018	Review final 2017 audited financial statements; review 2018 Q1 financial statements, variance report, and 2018 projections;
September 25, 2018	Review 2018 Q2 financial statements, variance report, 2018 projections; review 2019 draft budget & priorities;
November 29, 2018	Review 2018 Q3 financial statements, variance report, 2018 projections; FYE 2018 audit planning report with KPMG; review 2019 budget draft
December 5, 2018	Review and recommend 2019 budget to the board (we required an additional meeting due to a new development with our budget request to City Council in November 2018)

2. What is the current composition of the Audit Committee and what is their relevant financial experience?

In 2018, the finance and audit committee consisted of three members plus the board chair (ex officio).

Tim Mah, CA: committee chair; board member since 2013

Tim Mah is a chartered accountant with over 25 years of experience, developed in the energy, public accounting and non-profit sectors. His expertise includes financial reporting and accounting, budgeting, strategic planning, and governance. He held various senior management positions at a large, Calgary-based, public energy company. His volunteer experience included 10 years as a board member and treasurer with Calgary's Decidedly Jazz Danceworks. He holds a Bachelor of Commerce degree, with distinction, from the University of Alberta.

Robert Harding, CPA, CMA: committee member since 2015; board member since 2017  
CFO, Climate Smart Group and Carbon Credit Solutions Inc.

Rob works with a broad range of industries, providing senior level support and input on strategy development/re-alignment, operations optimization, systems analysis and implementation, financings and public listings. Prior to this, he held progressively senior roles in oil and gas, engineering, procurement and construction and transportation companies including an extensive tenure with Athabasca Oil Corporation, three years with a Middle East LNG firm and 18 months with a resource company in the Caribbean. These international roles allowed Rob to demonstrate his skills while operating with different cultures and business practices.

Rob obtained the CPA, CMA accounting designation in 1996, an MBA from the University of Manchester (UK) in 2006 and the ICD.D from the Institute of Corporate Directors in 2014. He serves on the board of New Global Acreage Resources, the Registration Committee of the Chartered Professional Accountants of Alberta, the Finance and Audit Committee of Calgary Arts Development and the Program Advisory Council – Business for SAIT Polytechnic. Mr. Harding is also a volunteer with Junior Achievement of Southern Alberta and was previously a member of the board and the Audit and Risk Committee of CMA Alberta.

Caitlyn Ducasse, CPA: committee member since 2018  
VP Finance at PK Sound

Caitlyn is a Certified Professional Accountant with over 10 years of accounting experience specializing in internal controls, financial modeling and strategic planning. After graduating from the Honours Bachelor of Business Administration program at Wilfrid Laurier University, Caitlyn articulated in Toronto before moving back home to Alberta. Since returning, Caitlyn has immersed herself in Calgary's vibrant arts and music scene by volunteering her accounting knowledge throughout the community. She is currently pursuing her MBA at Calgary's Haskayne School of Business with a focus on innovation.

Dean Prodan (ex officio): board member since 2013  
CFO and Director of Whitehorn Resources Ltd., Portfolio Manager for Priviti Capital Corp. and Director of Whitewater Ski Resort

Dean Prodan is most recently employed as President and sole owner of UTA Asset Management. Previous employment from 1989 to 2009 consists of four years as an Institutional Salesman for Peters & Co. Ltd., five years as Managing Director and co-founder of FirstEnergy Capital Corp., four years as President and Portfolio Manager of Dominion Equity Resource Fund and Managing Director of Canfund VE Management Corp.

He has current board positions on several private companies including Chair of the Board for Markwater Handling Systems and Cool It Systems Inc., Director of Canadian Energy Acquisition Corp. Also active on the Advisory Board of Priviti Capital Corp. Other board and volunteer activities in the not-for-profit sector Dean is involved with include Director of The Palix Foundation, member of the Investment Committee for the Max Bell Foundation, Board member for the Calgary Stampede Foundation and a member of the Regional Board of the Nature Conservancy of Canada.



3. Have there been any significant changes to organizational leadership?

In January of 2019, a new Director of Community Investment and Impact was appointed. Sara Bateman has a deep background in community investment and evaluation; most recently having been with the Suncor Energy Foundation and serving as a consultant in the area of social innovation. Our President & CEO completed her fifth year at the end of summer 2018 and the board has renewed her contract for four more years.

4. Are there any regulatory or market changes that may impact the current business approach and would be relevant to share publicly with the Audit Committee?

There are no regulatory changes underway that will materially impact CADA's current business approach.

In late November of 2018, City Council approved a transformational increase to Calgary Arts Development's budget, which will help build a more sustainable, resilient arts sector, and contribute to a more vibrant, connected, and prosperous city for all Calgarians.

The increase to our budget is the most significant show of confidence from City Hall that the sector has seen in regard to how meaningful a role the arts sector plays in the economic and social development of our city.

As the city recovers from the recent downturn, this transformational investment into Calgary's arts sector provides opportunities for further recovery for arts companies, to adapt to new business models AND assist Calgary in becoming a more innovative city, with an exceptional quality of life, a diversified economy, and shared prosperity for all. The creative economy is one of the fastest growing economies in the world, and the development of a formalized Creative Industries strategy for Calgary is also enabled thanks to this important investment.

Our colleagues with the arts and culture division are part of the recreation department at The City of Calgary and while Calgary Arts Development is a separate entity from The City, our aspirations align with our colleagues and the overarching civic policies within the City such as *imagineCalgary*, the *Civic Arts Policy*, *Cultural Plan*, *Recreation Master Plan*, and *Centre City Plan*. The arts sector adds to a community's vibrancy and sense of place by creating opportunities for active and creative expression, social gatherings, cultural events, and community festivals that generate social connections, cultural vibrancy, and a greater sense of belonging.

The *Recreation Master Plan* states the following: "The National Recreation Statement, published by the federal/provincial/territorial Ministers responsible for sport, physical activity and recreation, **acknowledges recreation as a fundamental human need and a social service in much the same manner as health and education**. This is significant, and indicates that the focus of service provision should have a broad community scope... Calgarians believe the provision of a variety of accessible and affordable recreation opportunities is a fundamental responsibility of The City of Calgary, and that such services are vital to overall individual and community wellness." This statement reinforces our citizens' shared belief in public funding for arts and culture—a public good—which was endorsed by an increase to the municipal investment in the arts approved by City Council in November 2018.

As an organization that stewards public dollars for the public good, we believe in the power of the arts to bring people together, to celebrate and reflect who we are as humans, and to manifest people's innate creativity. Calgary's arts development strategy *Living a Creative Life* envisions a city that empowers every resident to live a creative life, fueling a vital, prosperous, and connected city. We also believe the arts are a pathway for inclusion and that the arts can model what an inclusive society could look like.

5. Are there any results of any regulatory or internal/external business assessments that provide assurance on the effective management of risks as addressed in your presentation?

We did not undertake any external/internal business assessments in 2018 to report on.

6. What initiatives are currently in progress to improve the efficiency of your processes? (e.g. sustainable operations, key performance indicators and relevance of the organization in the future)

There are a number of ways in which CADA monitors its performance and relevance in fulfilling our mandate:

- We have a series of KPIs that we monitor and report to our board on a quarterly basis. We also undertake research and analysis on data we collect via our grant investment clients, survey tools and other engagement methods that assist us in developing robust evaluation methods and evidence-based decision making.
- On the staff side we hold annual performance reviews and accountability framework updates with all staff. We also undertake annual professional development for all employees, which will be more formalized to focus on equity, diversity and inclusion in 2019.
- Our strategic planning is supported by a robust and regular cycle of community and partner engagement to ensure alignment to our civic partner and City strategies and policies. In preparation for the next four-year budget cycle 2019-2022 we prepared a renewed four-year strategic framework.
- Regular shareholder engagement over and above our AGM includes annual civic partners reporting to CSPA, annual one-on-one meetings with councillors, annual audit committee presentation and working continuously with administration on a number of files.
- Ethical guidelines – Board and staff are subject to a code of conduct policy as well as annually signing off on our conflict of interest policy. In 2018 board of directors approved a whistleblower policy and in 2019 staff is leading efforts to develop an equity policy which the board will then use to flesh out our board matrix in order to include diversity measures.
- Governance oversight includes board evaluation, board term limits and renewal mechanisms.
- Board succession – in 2019 the board has secured the services of Alto Partners to undertake a board recruitment process to address board appointments for 2019 and 2020.

In 2011, City Council authorized the board of directors of CADA to incorporate a non-profit subsidiary corporation under Part 9 of the Companies Act (Alberta) to strategically address the long-standing need for affordable incubator spaces that support artists and cultural non-profit organizations. cSPACE Projects was formed “exclusively to promote, coordinate and facilitate real estate projects that establish affordable facilities, accommodations and education opportunities for artists and registered non-profit organizations operating in the arts or community sector.”

The cSPACE board of directors is directly accountable to two shareholders, CADA and the Calgary Foundation who maintain an arms-length relationship with the entity. cSPACE's *Memorandum of Association* and *Articles of Incorporation* define the parameters of their accountability to their shareholders and are further refined in the *Shareholder's Agreement* between cSPACE, CADA and the Calgary Foundation. Both shareholders are in contact with cSPACE for regular updates and we were both thrilled to take part in the grand opening of their first project **cSPACE King Edward** on September 29, 2017. The facility is fully tenanted, with a waiting list, and in a short time has become a treasured hub in South Calgary.

### Calgary Arts Foundation

One of the strategic priorities in the Calgary Arts Development 2015-2018 strategic plan was to increase resources to the arts sector. Although we found some ways to increase resources through partnerships and sponsorships, 93% of our funding in 2018 came from one source—The City of Calgary. We believe there are businesses, foundations and individuals who may wish to donate to or invest in the non-profit arts sector as a whole as opposed to selecting a specific organization but most people do not want to support a subsidiary of government. Modelled after a charitable foundation set up over 20 years ago by our counterparts in Toronto—the Toronto Arts Council—when they created the Toronto Arts Foundation, a small group of community members constituted the founding board of the Calgary Arts Foundation. The Calgary Arts Foundation has been set up as a Trust and received charitable status at the beginning of 2018. It is a completely separate entity from Calgary Arts Development but will work in concert with CADA to determine needs and gaps in the arts sector and to leverage The City's investment to CADA through fundraising and other development campaigns to support the arts sector as a whole. The Calgary Arts Foundation will also share some board members, staff members, and resources with Calgary Arts Development. The foundation is currently inactive but will begin planning start-up activities in 2019.