



CALGARY PUBLIC LIBRARY

# Board Meeting

5:30 PM, Wednesday, March 27, 2019  
0-11 Boardroom, Central Library





<b>I.</b>	<b>Treaty 7 Opening</b>	3
<b>II.</b>	<b>Chair's Opening Remarks</b>	
<b>III.</b>	<b>Review of Agenda</b>	
<b>IV.</b>	<b>Consent Agenda (5 minutes)</b>	
	A. Minutes of the January 30, 2019 Board Meeting	5
<b>V.</b>	<b>Business Arising (10 minutes)</b>	
	A. Business Arising from the Minutes	
	B. Advocacy Updates, including ALTA Report (5 minutes)	
<b>VI.</b>	<b>Chair's Report (5 minutes)</b>	<i>verbal</i>
	A. Board-Community Library Connections	11 <i>discussion</i>
<b>VII.</b>	<b>Chief Executive Officer's Report (10 minutes)</b>	13
	<i>Mr. Bill Ptacek, CEO</i>	<i>information</i>
	A. Services to Day Homes	<i>verbal</i>
	<i>Mr. Mark Asberg, Director, Service Delivery</i>	<i>information</i>
<b>VIII.</b>	<b>Audit &amp; Finance Committee (30 minutes)</b>	
	A. Report of the March 19, 2019 Meeting	
	<i>Mr. Andrew Rodych, Committee Chair</i>	<i>verbal</i>
	B. Audited Financial Statement	25 <b><i>decision</i></b>
	C. Annual City Allocation for Life Cycle Asset Management Updates	27 <b><i>decision</i></b>
	Risk Register Revision	29 <i>information</i>

# Board Meeting

5:30 pm, Wednesday, March 27, 2019  
0-11 Boardroom, Central Library

## IX. Strategy & Community Committee (15 minutes)

- A. Report of the March 12, 2019 Meeting  
(based on draft unapproved minutes)  
*Mr. Isaac Elias, Committee Chair* 38  
*information*
- B. Increasing Hours of Service 41  
*information*
- C. Board Advocacy Priorities Updates 49  
*information*

## X. Governance Committee (15 minutes)

- A. Report of the March 6, 2019 Meeting  
(based on draft unapproved minutes)  
*Ms. Shereen Samuels, Committee Chair* 51  
*information*
- B. 2019 Board Schedule Calendar 55  
*decision*

## XI. Calgary Public Library Foundation Update (10 minutes)

*Ms. Debra Giles and Ms. Janet Hutchinson, CPL Board Representatives* *verbal information*

- A. CPL Foundation Update 55  
*information*

## XII. In Camera

*separate package discussion*

## XIII. Other Business (5 minutes)

## XIV. Adjournment

### **Treaty 7 Opening**

We are gathered here today at a place called Moh'kinsstis, a Blackfoot word that means elbow. The word describes the landscape of what is now known as Calgary, an area where the Elbow River meets the Bow River.

It is in the spirit of respect and truth that we honour and acknowledge Moh'kinsstis, and recognize the traditional territories and oral practices of the Blackfoot people, the Nakoda people of the Stoney Nation, the Beaver people of the Tsuut'ina Nation, and the Métis Nation of Alberta, Region Three. This Library is one of 21 libraries across our city built on this traditional land. Finally, we acknowledge all people who make their homes in the Treaty 7 territory of Southern Alberta.

Calgary Public Library Board Meeting  
5:30 pm, Wednesday, March 27, 2019  
0-11 Boardroom, Central Library

## **CEO REPORT**

**MARCH 2019**

### **GOVERNMENT RELATIONS**

Darrel Bell, Director of Facility Management for the City of Calgary, stopped by this week to assure us that the Symons Valley project is now moving ahead. They have funding for all of the infrastructure and there are other partners such as The City's Arts and Culture Department who have capital and operating funding to have a presence at the new facility. I reminded him that this new library is several years behind our expected schedule and will need to accommodate Engine 23, which will move there after its temporary home at Louise Riley Library. The small, leased space that Sage Hill Library operates from remains a temporary solution until this new facility is built and is often bursting with activity and at times has patrons with laptops using the floor for seating.

We have yet to receive a building permit for the temporary structure at Louise Riley that will house Engine 23. The project has navigated community association concerns and is now working with the planning department to correct some technical details that have delayed our building permit. This will be our final project with DIALOG before moving to a new architecture firm, BRZ.

Darrel also mentioned that planning for Forest Lawn and North Hill were moving along. It is his intention to have enough of the preplanning done so that in the next capital budget process the construction of those facilities can be funded. Both projects include new libraries that will get us well on the way to the replacement of all inner-city libraries.

Central Library continues to be a big draw for visitors and an international inspiration. This week we had visitors from the City of Marion in South Australia and the Royal Museum in British Columbia. Next month we will host the Public Library Association Executive Board meeting as well as the Charlotte Mecklenburg Library and the King County Library. Then in May, with support from the Foundation, we are hosting the Urban Libraries "Lessons from the Field." That two-day conference will focus on how to "Start a Revolution" at your library and the importance of "getting stuff done."

A highlight from last week was when Mayor Nenshi insisted that Canada's Minister of Infrastructure and Communities, François-Philippe Champagne, see the Central Library before the announcement of the Federal funding for the BMO Centre Expansion. He greatly enjoyed his visit and we could not get him out of the Children's Library where patrons were giving him spontaneous testimonials about how much their kids love coming to the Library. He also greatly enjoyed his behind the scenes tour of the Automated Materials Handling machine on Level 2. By the time he reached the press conference, he was so impressed that he mentioned the Central Library twice!

## OPERATIONS

At the end of Q1, I am happy to report progress on several major **2019 Strategic Initiatives**.

Following a public RFP, the internal leadership group overseeing the **website project** selected Calgary-based digital agency Evans Hunt to redevelop our website with a focus on the user experience and backend integration. This important work will result in a website that support learning and empowers our users to discover all the Library has to offer.

On June 1, the Library will host **Superhero Day**. A new multi-library activation modeled on the successful Star Wars Day from late 2017. Crowfoot, Country Hills, Central, Quarry Park, and Village Square

will be transformed into Calgary Public Library Superhero Headquarters and feature free, family programming. This program will tie into membership campaigns to reach 800,000 members, as well as kick-off registration for the Ultimate Summer Challenge program. This new project also supports us to activate a community hub (Village Square) and offer accessible, family programming.

Our dedication to **Early Literacy and Community** is being demonstrated by a great project related to the renovation of the Fish Creek Early Learning Centre. We are currently exploring the acquisition of a CTrain car to include in the space with Calgary Transit. Fish Creek was our first Early Learning Centre and we would like to incorporate all that we have learned into this important location.

**Enhancing patron access and connection through technology** continues to move ahead as wireless upgrades have been completed at all locations throughout the system. One of the benefits of these upgrades is that it is now easier for patrons to connect to the Library's wireless network. Once a patron has authenticated a device manually for a first time, the device will automatically re-authenticate each time the patron enters the range of the Library's wireless network. Occasionally, patrons will need to re-authenticate for security reasons, but overall the process will be much more seamless for everyone. Wireless sessions across the system for the first two months of the year are showing significant growth (over 50% each month year over year).

The Library's commitment to **Reconciliation** and the expansion of Indigenous services and programs continues to be successful thanks to the work of our staff.

In January the Province announced funding for an Indigenous Languages Resource Centre at Calgary Public Library at a media event and blanket ceremony for Premier Notley and Minister Ceci.

The Indigenous Languages Resource Centre will help protect, preserve, and promote Indigenous culture, thanks to \$1 million in funding from the Government of Alberta. Located at Central Library, this will be the third centre of its kind in Canada, where anyone, with their free Library card, can access language learning, storytelling, elder guidance, and other materials. The project, which builds connections, supports lifelong learning and deepens understanding of community, is



launching at the same time the United Nations declared 2019 as the Year of Indigenous Languages.



Renowned Indigenous author Richard Van Camp brought much warmth and laughter to this cold city in his whirlwind tour, as part of the Library's Freedom to Read celebrations. Over a period of three days, Richard was involved in hosting the Alberta premiere of his film *Three Feathers* in partnership with Wordfest; attended the Freedom to Read presentation of his book to City Council; hosted a drop-in storytime at Central Library; delivered a keynote presentation to educators on bringing truth and reconciliation into the classroom; and participated in a half-day session with elders on language and story-telling. His visit was inspiring and made many readers happy as evidenced by the fact that three of the ten fiction titles on Calgary's current bestseller list are Van Camp books!

Other activities:

- The Elders' Guidance Circle is coming to life and is becoming a well utilized space by the elders and community. Work is taking place to develop a consistent schedule to share with Library Connect and other libraries that could host elders with the goal being consistent programming.
- Terese Mailhot's reading of *Heart Berries* attracted 65 people, including University of Calgary students discussing her book as part of their curriculum.
- White Cane week was February 3-9 and the Central Library hosted the Canadian Council for the Blind on February 6 and 7, so they could promote awareness of their services and answer questions from our patrons. We were able to showcase the new accessible technology available at the Library for their staff and learn more about their organization.

Wrapping up 2018 and in response to a query from the Board, we did some analysis on physical visits to community libraries compared to the year before. See the attached chart for details, which includes monthly raw numbers and percentage year over year changes in visit numbers at every location. Some conclusions we might draw from this exercise are:

- Libraries in growth areas of the city (Sage Hill, Saddletowne, Shawnessy) experienced strong increases in visits.
- Village Square, Country Hills, and Crowfoot were all under renovation for several months in 2018, resulting in some loss of visits. As well, Central predictably lost visits in the short transition to new Central Library when old Central Library operations were phased out.
- These numbers do not include any visits for Rocky Ridge, which may be pulling some people from Crowfoot where parking and overcrowding can be an issue. Likewise, Sage Hill is very likely drawing patrons from Country Hills and Crowfoot.
- Libraries in very established areas (Nicholls Family, Giuffre Family, Judith Umbach, Louise Riley, Signal Hill, and Southwood) show plateaued or slightly declining visit numbers. These libraries are not large enough to attract or accommodate large number of new users. As well, several of these facilities are aging significantly (Southwood, Judith Umbach, Louise Riley) and have very limited parking (Nicholls Family, Giuffre Family, Judith Umbach). Opportunities for enhancing existing space (Louise Riley, Nicholls Family) and eventual replacement of libraries (Giuffre Family, Judith Umbach, Southwood) are being discussed, even as they are certainly long-term projects.
- Fish Creek visit numbers are basically flat in 2018. The team there has renewed and increased outreach efforts, the ELC is being refreshed, and a space dedicated to activities for school age children is under development, all this to draw more community members back to the space.
- The revitalization of Memorial Park as a hub of arts and culture activity has resulted in continued growth in visits.
- Forest Lawn leads all the community libraries in year over year visit growth (excluding Sage Hill, which was only open half of 2017). Forest Lawn continues to draw more and more community members into its spaces through strong programming and outreach efforts and in response to high needs in the surrounding community.
- New Central Library had tremendous attendance in the first two months.
- Bowness and Nose Hill were both solid contributors, as their visit numbers were reliably in the green for the year.
- After a strong first year that vastly exceeded attendance numbers at the old Glenmore Landing Library, Quarry Park numbers declined slightly in 2018. The team there has increased outreach efforts and extra programming hours have been assigned to the Library to increase numbers.
- Weather can negatively impact attendance at community libraries. During the difficult weather of February and March 2018, 13 of 19 community libraries experienced declining visits.

### **Looking Forward**

- 2019 has started strongly with double digit increases in visit numbers for both January and February. In both months, more libraries showed increased visits than decreased visits.
- 2019 is a year in which we will focus more strongly on community libraries, ensuring that we are promoting libraries throughout the city (e.g. Superhero Day, Love Your Library Day).
- All service and program categories, including the circulation of physical items, are showing increases in the first two months of 2019.

### *Other*

On Tuesday, May 14, the Library Foundation will hold its Annual General Meeting. This will be Pat Moore's last meeting. Carl Landry will be taking over the Chair. Brenda Nichols will also be retiring. The Foundation will add four new members to its Board and Eli Mattheson, the Superintendent for the Construction of the Central Library will be the speaker. This event will be held in the TD Great Reading Room on the fourth floor from 5:30 until 7:30pm. Silence will not be required for this event.

Calgary Public Library Board Meeting  
5:30 pm, Wednesday, March 27, 2019  
0-11 Boardroom, Central Library

Board Level Overview

Date

Year2019

MonthFebruary

Monthly Community Library Results

February

Location	New Members		Visits		Circulation (Physical Items)		Computer Sessions		Chromebook Sessions		Wireless Sessions		Holds Filled (daily average)		Programs In the Library		Programs In the Community	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Bowness	137	167	6,791	8,160	10,111	10,178	1,216	1,332	300	322	638	617	99	100	37	47	2	4
Central	1,886	3,983	96,685	115,938	41,515	55,580	16,362	15,603	2,984	2,938	7,310	27,184	490	644	193	423	55	50
Country Hills	501	429	33,213	34,567	40,183	37,698	3,408	2,085	446	1,336	2,856	2,753	352	367	78	88	1	12
Crowfoot	662	608	34,597	35,858	66,991	64,096	3,575	3,598	432	547	3,674	4,905	694	735	116	99	8	6
Fish Creek	669	520	36,954	31,226	61,038	51,294	3,984	3,685	639	507	4,134	4,307	574	590	91	88	42	11
Forest Lawn	379	338	17,129	17,726	15,515	14,271	4,473	4,124	514	900	1,972	2,214	120	133	74	83	43	51
Gluffre Family	248	220	14,667	13,304	23,799	22,361	1,749	1,580	212	203	1,350	1,248	265	281	79	74	6	8
Judith Umbach	235	230	15,379	16,661	24,339	21,046	2,957	2,785	539	666	1,947	1,883	264	252	75	74	22	10
Louise Riley	253	233	23,009	22,128	33,035	31,429	2,882	3,206	800	989	2,003	2,109	414	428	50	71	17	16
Memorial Park	148	124	9,227	9,281	9,142	8,627		0	747	829	658	873	131	147	24	34	14	1
Nicholls Family	240	283	16,164	15,559	13,305	12,580	1,283	1,730	1,070	1,233	2,097	2,041	140	147	36	27	5	3
Nose Hill	270	229	28,564	31,065	43,125	41,996	2,867	2,705	507	792	2,502	2,969	429	478	59	67	6	6
Quarry Park	329	194	11,056	18,251	21,541	16,985	1,539	1,440	179	173	1,658	1,338	143	178	33	39	2	2
Rocky Ridge	124	62			6,621	7,061		0		0	2,250	1,036	2	14	29	31	0	7
Saddletowne	630	552	39,405	47,169	21,122	18,078	6,297	6,206	2,671	2,637	3,691	3,793	116	113	72	68	21	12
Sage Hill	161	144	3,945	4,097	5,935	6,262		170	317	366	248	466	25	48	41	35	0	7
Seton		1,469		40,451		37,147		1,280		349		3,605		30	0	35	0	10
Shawnessy	616	568	46,447	43,467	50,176	42,041	4,605	4,523	897	867	3,834	3,566	521	560	110	95	16	15
Signal Hill	467	460	31,513	28,111	55,050	52,002	2,858	2,361	271	251	2,255	2,414	557	586	92	92	10	7
Southwood	227	177	12,182	11,941	22,089	20,918	1,628	1,569	284	267	1,035	936	291	299	45	43	14	19
Village Square	431	416	34,003	30,992	22,774	20,209	3,900	4,353	2,009	1,861	2,166	2,836	153	154	89	91	43	37
	8,613	11,406	510,930	575,952	587,406	591,859	65,583	64,335	15,818	18,033	48,278	73,093	5,780	6,284	1,423	1,704	327	294

Connected

Copyright © 2019 Kilipollo Inc. Trust & Terms of Use Powered by Kilipollo

Board Level Overview

Calgary Public Library

Date

Year

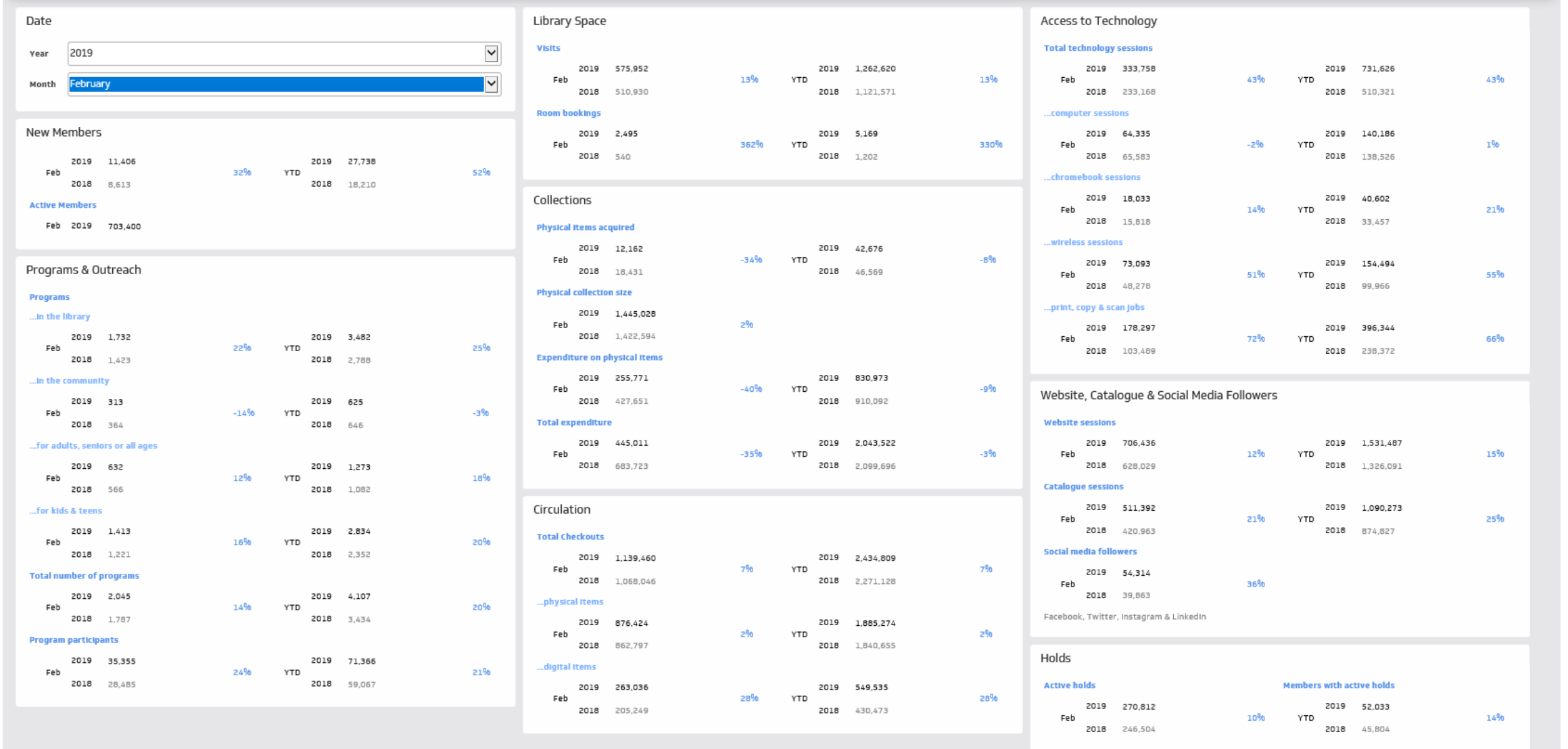
Month

Monthly Community Library Results  
January

Location	New Members		Visits	Circulation (Physical Items)		Computer Sessions		Chromebrok Sessions		Wireless Sessions		Holds Filled (daily average)		Programs in the Library		Programs in the Community		
	2018	2019		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
Bowness	172	207	8,112	9,254	12,331	11,709	1,542	1,465	313	351	667	662	102	101	38	48	2	56
Central	1,819	6,197	119,376	132,613	50,396	72,495	18,559	18,948	3,214	3,012	7,598	30,587	540	638	191	447	56	52
Country Hills	549	605	38,344	34,495	49,717	44,865	3,759	1,627	550	1,999	3,171	3,231	363	360	63	79	4	8
Crowfoot	783	757	40,231	42,981	83,798	77,441	3,986	4,354	501	742	4,397	5,759	766	756	105	102	3	12
Fish Creek	737	783	42,456	37,687	72,144	64,005	4,288	4,754	705	729	4,542	4,776	614	632	103	103	8	9
Forest Lawn	440	434	17,953	22,302	19,309	17,717	4,677	4,829	608	1,205	2,032	2,440	140	142	78	84	40	44
Giffre Family	303	256	16,661	15,945	28,471	26,766	1,837	1,794	233	311	1,557	1,471	295	290	61	61	6	11
Judith Umhach	313	315	19,942	18,698	28,764	26,880	3,381	3,289	680	936	2,237	2,443	268	266	75	75	18	12
Louise Riley	299	323	26,515	27,046	38,472	37,357	3,216	3,479	833	1,150	2,383	2,300	434	444	83	83	9	13
Memorial Park	238	223	11,086	11,999	11,547	11,038	0	0	958	1,138	847	1,107	147	159	29	39	10	9
Nicholis Family	304	287	17,180	17,432	15,651	15,992	1,331	1,966	1,225	1,540	2,185	2,234	147	149	37	37	11	9
Nose Hill	358	341	34,961	32,657	51,959	3,547	3,500	606	1,083	2,931	3,356	491	452	491	67	67	1	5
Quarry Park	400	332	21,789	22,217	25,080	22,348	1,792	1,700	206	299	1,697	1,570	151	174	38	42	3	5
Rocky Ridge	137	75	5,193	8,429	0	0	0	0	0	0	1,824	1,228	3	13	38	72	14	14
Saddletowne	589	774	50,043	58,993	24,964	22,647	6,701	7,599	2,767	3,203	3,699	4,096	119	127	71	71	7	11
Sage Hill	167	169	4,848	6,307	7,213	8,346	194	508	342	508	251	614	21	51	39	42	2	2
Seton	2,106	39,016	31,820	961	279	2,421	8	544	544	626	2,781	3,936	79	111	19	25	5	5
Shawnessy	687	794	49,556	49,997	53,013	4,545	5,012	939	1,066	3,750	2,484	3,415	165	150	39	74	8	8
Signal Hill	514	567	37,607	33,274	62,055	3,237	2,834	327	313	2,401	1,035	1,174	306	295	5	44	8	8
Southwood	227	253	14,171	14,500	25,087	2,049	1,885	291	343	2,362	2,484	3,415	165	150	39	74	39	42
Village Square	561	534	39,810	40,555	26,030	24,267	4,496	5,661	2,341	2,362	2,484	3,415	165	150	39	74	39	42
	9,597	16,332	610,641	686,668	697,231	715,485	72,943	75,851	17,639	22,569	51,888	81,401	6,209	6,389	1,365	1,738	249	271

Key Measures Overview

Calgary Public Library



Access to Technology

Total technology sessions

...computer sessions

...chromebook sessions

...wireless sessions

...print, copy &amp; scan jobs

Website, Catalogue &amp; Social Media Followers

Website sessions

Catalogue sessions

Social media followers

Facebook, Twitter, Instagram &amp; LinkedIn

Holds

Active holds

Members with active holds

## Key Measures Overview

Date	Year	Month
	2019	January
New Members		
Jan	2019	16,332
Jan	2018	9,597
	YTD	
	2019	16,332
	2018	9,597
		70%
Programs & Outreach		
Programs		
...in the library		
Jan	2019	1,750
Jan	2018	1,365
	YTD	
	2019	1,750
	2018	1,365
		28%
...in the community		
Jan	2019	312
Jan	2018	282
	YTD	
	2019	312
	2018	282
		11%
...for adults, seniors or all ages		
Jan	2019	641
Jan	2018	516
	YTD	
	2019	641
	2018	516
		24%
...for kids & teens		
Jan	2019	1,421
Jan	2018	1,131
	YTD	
	2019	1,421
	2018	1,131
		26%
Total number of programs		
Jan	2019	2,062
Jan	2018	1,647
	YTD	
	2019	2,062
	2018	1,647
		25%
Program participants		
Jan	2019	36,011
Jan	2018	30,582
	YTD	
	2019	36,011
	2018	30,582
		18%

Library Space			
Visits	Jan	2019	666,668
	2018	610,641	
Room bookings	Jan	2019	2,674
	2018	662	
Collections	Jan	2019	30,514
	2018	28,138	
Physical items acquired	Jan	2019	1,454,645
	2018	1,418,866	
Expenditure on physical items	Jan	2019	575,202
	2018	482,441	
Total expenditure	Jan	2019	1,598,511
	2018	1,415,973	
Circulation	Jan	2019	1,295,349
	2018	1,203,082	
Total checkouts	Jan	2019	1,008,850
	2018	977,858	
Physical items	Jan	2019	266,499
	2018	225,224	
Digital items	Jan	2019	1,295,349
	2018	1,203,082	
Physical items	Jan	2019	1,008,850
	2018	977,858	
Digital items	Jan	2019	266,499
	2018	225,224	

Access to Technology			
Total technology sessions			
Jan	2019	397,868	
	2018	277,153	44%
--computer sessions			
Jan	2019	75,851	
	2018	72,943	4%
--chromebook sessions			
Jan	2019	22,569	
	2018	17,639	28%
--wireless sessions			
Jan	2019	81,401	
	2018	51,688	57%
--print, copy & scan jobs			
Jan	2019	218,047	
	2018	134,883	62%
Website, Catalogue & Social Media Followers			
Website sessions			
Jan	2019	825,051	
	2018	698,062	18%
YTD			
	2019	825,051	
	2018	698,062	18%
Catalogue sessions			
Jan	2019	578,881	
	2018	453,864	28%
YTD			
	2019	578,881	
	2018	453,864	28%
Social media followers			
Jan	2019	52,768	
	2018	39,269	34%
Facebook, Twitter, Instagram & LinkedIn			
Holds			
Active holds			
Jan	2019	270,398	
	2018	233,022	16%
YTD			
	2019	50,980	
	2018	44,553	14%



Calgary Public Library Board Meeting  
5:30 pm, Wednesday, March 27, 2019  
0-11 Boardroom, Central Library

Comparison of 2017 and 2018 Monthly Visit Numbers at all Community Libraries

	January	February	March	April	May	June	July	August	September	October	November	December	Year
<b>Bowness 2017</b>	7,759	7,481	9,226	7,943	8,014	7,097	7,558	<b>6,500</b>	7,576	8,065	7,674	6,438	91,331
<b>Bowness 2018</b>	8,111	6,791	7,977	8,452	7,246	7,102	7,790	8,426	7,931	8,732	8,258	7,229	94,045
	5%	-9%	-14%	6%	-10%	0%	3%	30%	5%	8%	8%	12%	3%
<b>Central 2017</b>	95,099	84,652	110,758	96,937	101,187	99,156	92,119	89,710	102,887	98,367	99,600	120,872	1,191,144
<b>Central 2018</b>	128,437	<b>95,517</b>	<b>98,468</b>	<b>85,615</b>	<b>96,001</b>	<b>83,350</b>	132,151	114,163	80,776	56,505	221,642	145,803	1,348,430
	35%	13%	-11%	-12%	-5%	-6%	43%	27%	-21%	-43%	123%	21%	13%
<b>Country Hills 2017</b>	39,941	38,740	44,073	39,193	37,760	36,219	39,009	36,985	33,534	36,771	33,175	27,412	442,812
<b>Country Hills 2018</b>	38,342	33,213	38,301	35,472	32,606	33,540	31,940	34,642	31,915	33,362	34,166	27,765	405,264
	-4%	-14%	-13%	-9%	-14%	-7%	-18%	-6%	-5%	-9%	3%	1%	-8%
<b>Crowfoot 2017</b>	42,767	39,498	43,940	41,655	37,077	44,039	47,259	46,567	41,829	48,623	39,314	27,010	499,578
<b>Crowfoot 2018</b>	40,201	34,597	40,671	40,420	39,084	40,594	42,519	42,390	41,734	40,599	40,678	35,216	478,703
	-6%	-12%	-7%	-3%	5%	-8%	-10%	-9%	0%	-17%	3%	30%	-4%
<b>Fish Creek 2017</b>	40,664	38,007	44,962	38,822	36,711	36,453	40,918	41,432	39,935	42,082	40,266	33,079	475,331
<b>Fish Creek 2018</b>	42,443	36,954	43,789	39,107	36,851	39,981	41,617	44,059	<b>39,000</b>	<b>35,000</b>	36,287	30,647	465,735
	4%	-3%	-3%	1%	0%	4%	2%	6%	-2%	-17%	-10%	-7%	-2%
<b>Forest Lawn 2017</b>	16,202	15,601	19,000	17,480	17,862	18,098	15,272	11,999	19,584	20,699	17,418	15,009	204,194
<b>Forest Lawn 2018</b>	17,946	17,129	21,189	21,620	22,494	22,338	20,236	20,917	21,133	22,846	23,033	17,524	248,405
	11%	10%	12%	24%	26%	23%	33%	74%	8%	11%	32%	17%	22%
<b>Giuffre Family 2017</b>	16,885	15,920	18,635	17,325	17,321	16,876	16,947	17,481	17,452	17,801	16,954	14,421	204,018
<b>Giuffre Family 2018</b>	16,657	14,667	17,027	17,017	17,467	16,782	17,234	17,781	17,600	14,724	14,995	12,834	194,768
	-1%	-8%	-9%	-2%	1%	-1%	2%	2%	1%	-17%	-12%	-11%	-5%
<b>Judith Umbach 2017</b>	19,097	18,664	22,653	20,295	20,152	21,016	19,246	<b>17,000</b>	19,406	20,422	19,405	16,075	233,431
<b>Judith Umbach 2018</b>	19,938	15,379	<b>19,000</b>	17,608	17,784	17,571	18,513	18,521	17,373	18,424	17,615	14,964	212,690
	4%	-18%	-16%	-13%	-12%	-16%	-4%	9%	-10%	-10%	-9%	-7%	-9%
<b>Louise Riley 2017</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	23,423	27,095	25,897	25,048	25,913	26,341	26,095	26,421	21,691	305,924
<b>Louise Riley 2018</b>	26,505	23,012	28,260	27,366	26,100	24,304	22,418	22,692	24,290	26,910	25,876	22,582	300,315
	2%	-11%	9%	17%	-4%	-6%	-10%	-12%	-8%	3%	-2%	4%	-2%
<b>Memorial Park 2017</b>	8,684	8,363	10,661	9,832	11,068	13,395	12,406	13,722	14,133	16,588	12,084	9,595	140,533
<b>Memorial Park 2018</b>	11,080	9,227	8,036	12,531	12,330	15,627	11,878	13,556	14,783	16,664	18,871	9,416	153,999
	28%	10%	-25%	27%	11%	17%	-4%	-1%	5%	0%	56%	-2%	10%
<b>Nicholls Family 2017</b>	17,754	16,144	19,287	16,907	16,678	17,240	16,766	16,020	16,821	19,401	18,127	13,947	205,092
<b>Nicholls Family 2018</b>	17,163	16,164	18,067	17,945	17,120	16,863	16,917	16,011	16,648	17,982	17,798	14,457	203,135
	-3%	0%	-6%	6%	3%	-2%	1%	0%	-1%	-7%	-2%	4%	-1%
<b>Nose Hill 2017</b>	23,880	30,238	35,138	32,581	31,885	32,187	24,073	31,389	34,416	35,295	33,733	28,297	373,112
<b>Nose Hill 2018</b>	34,947	28,564	31,941	34,608	32,859	31,754	33,707	32,931	34,430	36,874	36,917	27,417	396,949
	46%	-6%	-9%	6%	3%	-1%	40%	5%	0%	4%	9%	-3%	6%
<b>Quarry Park 2017</b>	21,445	21,594	24,447	21,635	19,337	19,181	23,483	22,007	19,952	22,733	21,695	16,515	254,024
<b>Quarry Park 2018</b>	<b>22,000</b>	19,000	19,740	<b>21,000</b>	15,353	17,545	20,369	19,400	19,547	21,600	21,683	17,038	234,275
	3%	-12%	-19%	-3%	-21%	-9%	-13%	-12%	-2%	-5%	0%	3%	-8%
<b>Saddletowne 2017</b>	47,919	45,214	53,248	46,385	44,824	43,692	<b>48,329</b>	<b>42,808</b>	45,089	59,550	49,648	42,837	569,343
<b>Saddletowne 2018</b>	50,028	39,405	58,025	57,809	50,336	49,627	52,120	47,565	50,417	58,607	56,964	47,722	618,625
	4%	-13%	9%	25%	12%	14%	8%	12%	12%	-2%	15%	11%	9%
<b>Sage Hill 2017</b>						3,335	5,181	5,231	5,381	5,071	4,342	3,748	32,289
<b>Sage Hill 2018</b>	4,814	3,945	4,793	4,759	5,081	5,312	6,886	6,667	5,829	5,976	6,008	4,665	64,535
						59%	29%	27%	8%	18%	38%	24%	100%
<b>Shawnessy 2017</b>	47,085	47,037	52,823	44,854	42,895	45,466	44,218	44,455	44,172	<b>48,681</b>	<b>44,000</b>	37,703	543,389
<b>Shawnessy 2018</b>	49,556	46,447	51,632	48,516	45,619	45,255	48,471	47,938	47,071	50,326	48,997	38,515	568,342
	5%	-1%	-2%	8%	6%	0%	10%	8%	7%	3%	11%	2%	5%
<b>Signal Hill 2017</b>	34,750	31,516	33,957	35,034	34,777	35,842	38,515	37,916	36,066	<b>36,167</b>	35,254	30,259	420,053
<b>Signal Hill 2018</b>	37,603	31,513	36,972	37,980	28,771	32,017	34,290	34,542	31,656	32,053	31,809	27,365	396,591
	8%	0%	9%	8%	-17%	-11%	-11%	-9%	-12%	-11%	-10%	-9%	-6%
<b>Southwood 2017</b>	14,747	13,638	16,021	14,295	14,134	13,871	14,428	15,222	14,157	14,710	14,229	11,875	171,327
<b>Southwood 2018</b>	14,165	12,182	14,179	14,329	13,436	13,366	14,238	14,519	14,042	14,350	13,923	11,687	164,416
	-4%	-11%	-11%	0%	-5%	-4%	-1%	-5%	-1%	-2%	-2%	-2%	-4%
<b>Village Square 2017</b>	39,624	36,378	43,737	38,731	42,303	42,655	39,070	39,112	35,832	41,374	38,764	29,613	467,193
<b>Village Square 2018</b>	39,810	34,003	39,680	41,480	39,201	35,300	36,071	29,399	<b>33,000</b>	<b>35,000</b>	27,260	26,994	417,198
	0%	-7%	-9%	7%	-7%	-17%	-8%	-25%	-8%	-15%	-30%	-9%	-11%

Calgary Public Library Board Meeting  
5:30 pm, Wednesday, March 27, 2019  
0-11 Boardroom, Central Library

Report to the  
Audit & Finance Committee  
Calgary Public Library Board  
March 19, 2019  
**2018 Audited Financial Statements Report**

**I. ISSUE**

Review of Draft Audited Financial Statements for the year ended December 31, 2018.

**II. BACKGROUND**

Representatives from Deloitte will be in attendance at the committee meeting to present their report and review the results of their audit.

**III. RECOMMENDATIONS**

That the Calgary Public Library Board's Audit & Finance Committee recommend that the Calgary Public Library Board:

- a. Receive Deloitte's Year-end Communication on 2018 audit results dated March 19, 2019 for information.
- b. Approve the Draft Audited Financial Statements of the Calgary Public Library Board for the year ended December 31, 2018.

Elrose J Klause, CPA,CMA  
Controller and Director, Financial Services

**Attachments:**

1. Year-end Communication to the Calgary Public Library Board (separate attachment)
2. 2018 Draft Audited Financial Statements (separate attachment)
3. Oversight of the External Auditor: Guidance for Audit Committees (online)  
<https://www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/enhancing-audit-quality/publications/external-auditor-oversight-audit-committee-guidance>
4. Annual Assessment of the External Auditor: Tool for Audit Committees (online)  
<https://www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/enhancing-audit-quality/publications/annual-assessment-of-external-auditor-tool>





## **The Calgary Public Library Board** Report to the Audit and Finance Committee on the 2018 audit

March 19, 2019



March 15, 2019

To the Audit and Finance Committee of  
The Calgary Public Library Board

## **Report on audited annual financial statements**

Dear Audit and Finance Committee members:

We are pleased to submit this report on the status of our audit of The Calgary Public Library Board ("the Library") for the 2018 fiscal year. This report summarizes the scope of our audit, our findings to date and reviews certain other matters that we believe to be of interest to you.

As agreed in our master services agreement dated October 16, 2018, we have performed an audit of the financial statements of Calgary Public Library as of and for the year ended December 31, 2018, in accordance with Canadian generally accepted auditing standards ("Canadian GAAS") and expect to issue our audit report thereon dated March 27, 2019.

Our audit has been conducted in accordance with the audit plan that was presented to the Audit and Finance Committee at the meeting on October 16, 2018.

This report is intended solely for the information and use of the Audit and Finance Committee, management and others within the Library and is not intended to be, and should not be, used by anyone other than these specified parties.

We, at Deloitte, work as one team to provide you with relevant business insights to assist you improving your current practices.

We look forward to discussing this report summarizing the outcome of our audit with you and answering any questions you may have.

Yours truly,

A handwritten signature in black ink that reads "Deloitte LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants

# Table of contents

Our audit explained	1
Significant audit risks	4
Other reportable matters	6
Appendix 1 – Communication requirements	7
Appendix 2 – Draft version of our auditor’s report	9
Appendix 3 – Draft independence	11
Appendix 4 – Draft management representation letter	13

# Our audit explained

This report summarizes the main findings arising from our audit to date. When possible, we have also provided business recommendations on challenging issues that the Library faces, based on our understanding of your organization and industry.

## Audit scope and terms of engagement

We have been asked to perform an audit, which includes the Library's financial statements (the "financial statements") in accordance with Canadian public sector accounting standards ("PSAS") as at and for the year ended December 31, 2018. Our audit was conducted in accordance with Canadian generally accepted auditing standards ("Canadian GAAS").

The terms and conditions of our engagement are described in the master services agreement dated October 16, 2018, which was signed on behalf of the Audit and Finance Committee and management.

## Significant audit risks

Through our risk assessment process, we have identified the significant audit risks. These risks of material misstatement and related audit responses are discussed in the significant audit risks section of this report.



## Materiality

We are responsible for providing reasonable assurance that your financial statements as a whole are free from material misstatement.

Materiality levels are determined on the basis of total revenues. Our materiality for the year ended December 31, 2018 was \$2,000,000 (2017, \$1,700,000).

We have informed the Audit and Finance Committee of all uncorrected misstatements greater than a clearly trivial amount of 5% of materiality and any misstatements that are, in our judgment, qualitatively material. In accordance with Canadian GAAS, we asked that any misstatements be corrected.

## Audit fees

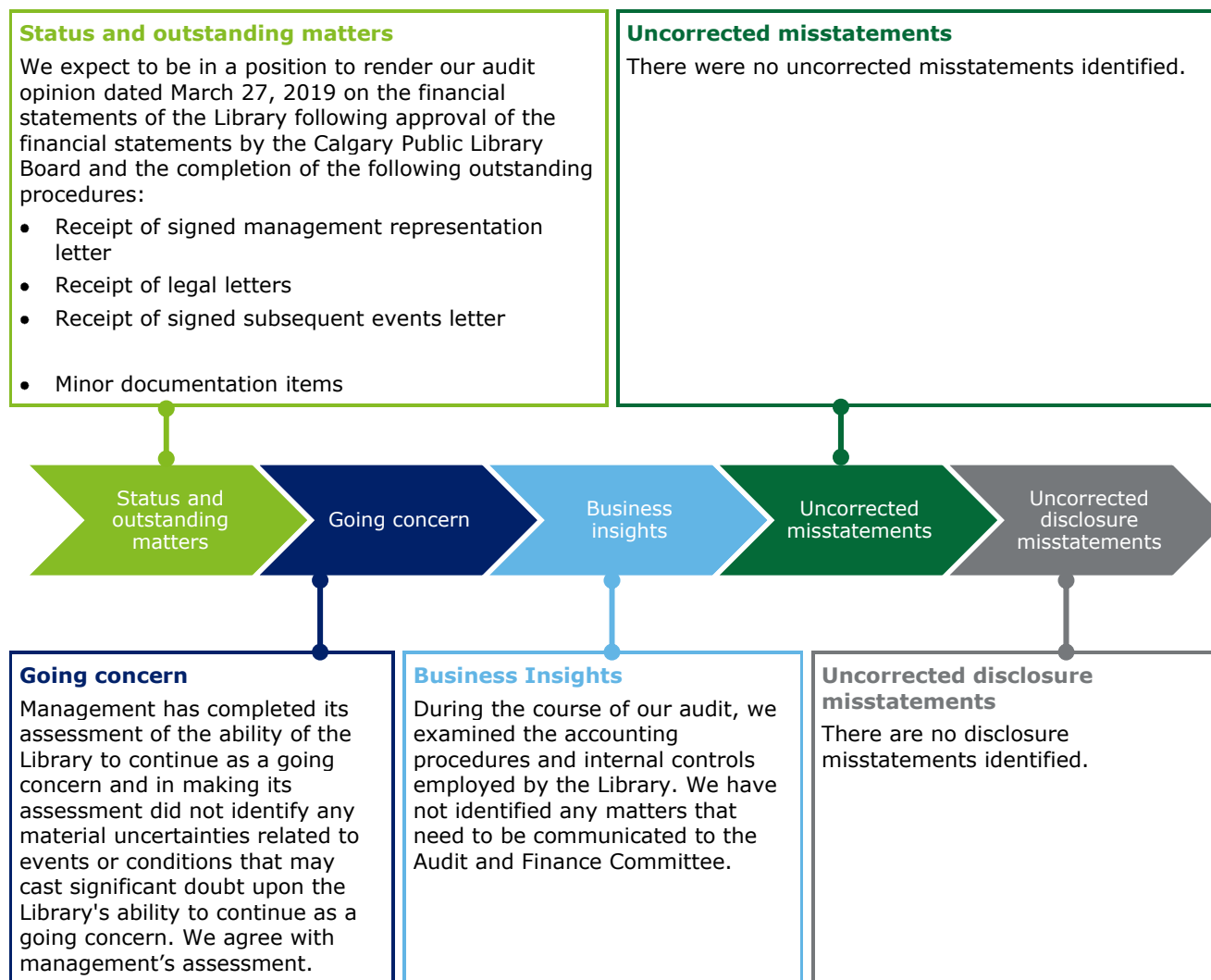
Our final audit fees are as follows:

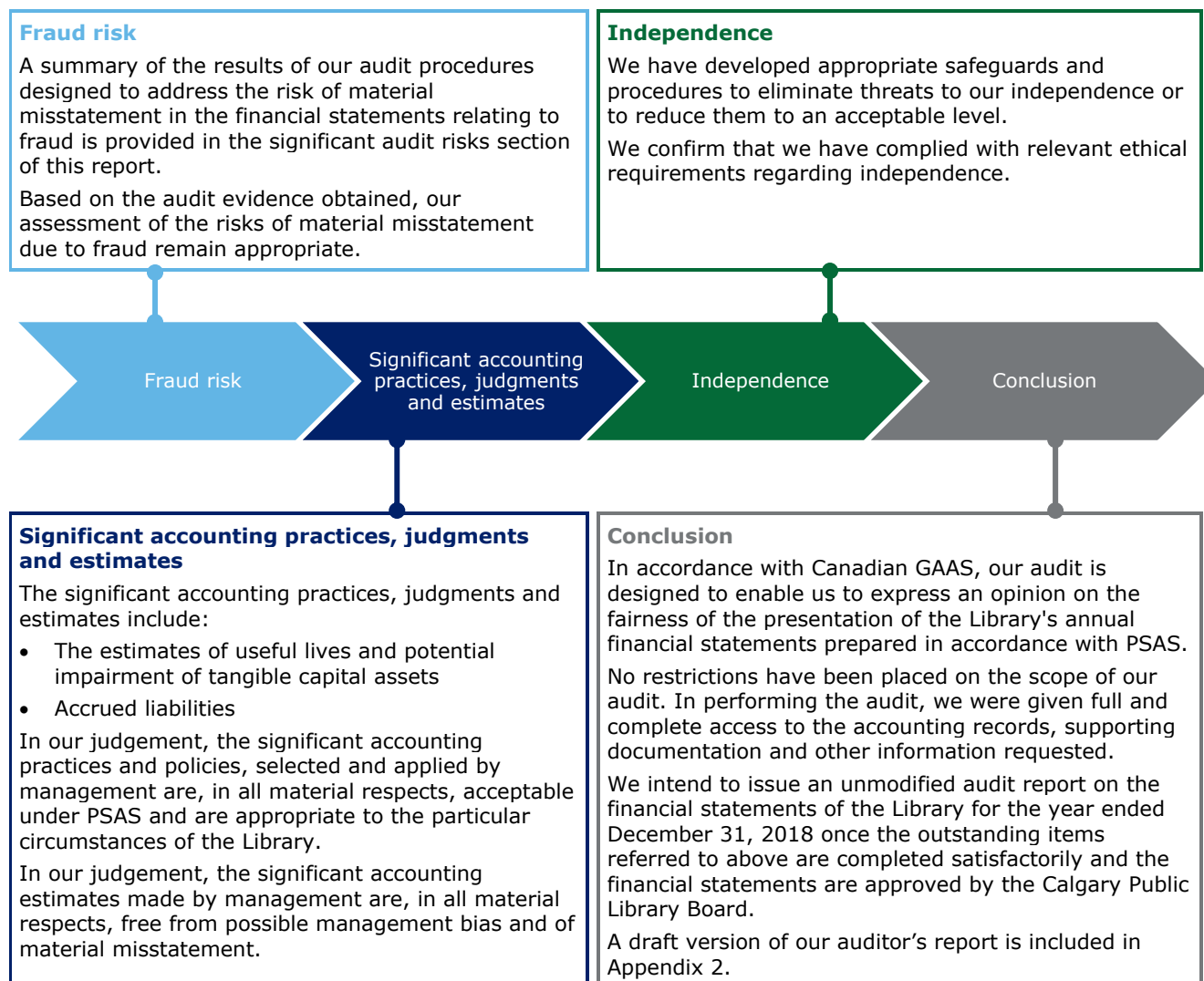
Base audit fee: \$39,700 (2017, \$38,800).

Adoption of new accounting standards: \$8,000 (2017, \$ nil).

These fees are subject to a 7% administration fee and GST.







# Significant audit risks

The significant audit risks identified as part of our risk assessment, together with our planned responses and conclusions, are described below.

## Management override of controls

### Audit risk

Under Canadian Auditing Standards, it is the responsibility of management, with the oversight of those charged with governance to place a strong emphasis on fraud prevention and detection.

Oversight by those charged with governance includes considering the potential for override of controls or other inappropriate influence over the financial reporting process.

Management override of controls is present in all entities. It is a risk of material misstatement resulting from fraud and therefore is considered as a significant risk.

This represents a fraud risk for the 2018 audit.

### Our audit response

- We discussed fraud with management.
- We asked the Audit and Finance Committee for their views about the risk of fraud, whether they know of any actual or suspected fraud affecting the Library and their role in the oversight of management's antifraud programs.
- We tested a sample of journal entries made throughout the period, and adjustments made at the end of the reporting period.
- We evaluated the business rationale for any significant unusual transactions.
- We determined whether the judgements and decisions related to management estimates indicate a possible bias, which included performing retrospective analysis of significant accounting estimates.

### Audit results

We obtained sufficient audit evidence to conclude that there were no material misstatements.

## New Accounting Standards

### Risk identified

The following accounting standards are required to be adopted for the year ending December 31, 2018:

- Section PS 2200, *Related Party Disclosures*
- Section PS 3210, *Assets*
- Section PS 3320, *Contingent Assets*
- Section PS 3380, *Contractual Rights*
- Section PS 3420, *Inter-entity Transactions*

There is a risk that the application of these standards is not consistent or compliant with the guidance provided within the standards.

### Our audit response

- We reviewed the Library's methodology and process for application and adoption of each standard, which included a review of position papers prepared by management.
- We audited a sample of the accounting transactions recorded under these standards, including testing of internal controls, if applicable.
- We also reviewed the disclosure in the year-end financial statements to ensure compliance with the applicable accounting standards.

### Audit results

During our testing of Related Party Disclosures, we noted one Board member, for whom there was no signed declaration as the member was not in attendance at the November 2018 meeting when declarations were signed. We recommend management implement a process for following up with Board members to obtain signed declarations for all Board members.

With the exception of the one matter, we obtained sufficient audit evidence to conclude that there were no material misstatements in relation to the adoption of the new accounting standards.

# Other reportable matters

The following summarizes the status and findings of key aspects of our audit. In the appendices to this report, we have provided additional information related to certain matters we committed to report to the Audit and Finance Committee as part of the audit plan.

	Comment
<b>Changes to the audit plan</b>	The audit was conducted in accordance with our audit plan, which was communicated to the Audit and Finance Committee. We confirm that there have been no amendments to the audit scope and approach communicated in the audit plan.
<b>Significant difficulties encountered in performing the audit</b>	During the course of our audit, we did not encounter any significant difficulties in dealing with management related to the performance of the audit.
<b>Concerns regarding management competence and integrity</b>	We do not have any concerns regarding management's competency and integrity.
<b>Related party transactions</b>	We have not identified any related party transactions that were not in the normal course of operations and that involved significant judgments made by management concerning measurement or disclosure.
<b>Disagreements with management</b>	During the current audit, we did not have any disagreements with management.
<b>Consultation with other accountants</b>	Management has informed us that the Library has not consulted with other accountants about auditing or accounting matters.
<b>Legal and regulatory compliance</b>	<p>Management is responsible for ensuring that the Library's operations are conducted in accordance with the laws and regulations applicable to the Library in the jurisdictions in which it operates. The responsibility for preventing and detecting non-compliance rests with management.</p> <p>The auditor is not and cannot be held responsible for preventing non-compliance with laws and regulations.</p> <p>Our limited procedures did not identify any areas of material non-compliance with laws and regulations by the Library.</p>
<b>Post-statement of financial position events</b>	At the date of finalizing this report, we are not aware of any significant post-statement of financial position events.

# Appendix 1 – Communication requirements

The table below summarizes our communication requirements under Canadian GAAS and other communications that we believe would help us achieve an effective audit.

Required communication	Refer to this report or document described below
<b>Audit Service Plan</b>	
1. Our responsibilities under Canadian GAAS, including forming and expressing an opinion on the financial statements	Master services agreement
2. An overview of the overall audit strategy, addressing: <ul style="list-style-type: none"> <li>a. Timing of the audit</li> <li>b. Significant risks, including fraud risks</li> <li>c. Nature and extent of specialized skill or knowledge needed to perform the audit procedures related to significant risks</li> </ul>	Audit plan communicated on October 16, 2018.
3. Significant transactions outside of the normal course of business, including related party transactions	Nothing to report.
<b>Year End Communication</b>	
4. Fraud or possible fraud identified through the audit process	We are not aware of any fraudulent events.
5. Significant accounting policies, practices, unusual transactions, and our related conclusions	Significant accounting practices, judgements and estimates.
6. Alternative treatments for accounting policies and practices that have been discussed with management during the current audit period	Significant accounting practices, judgements and estimates.
7. Matters related to going concern	We concluded that there was no substantial doubt about the Library's ability to continue as a going concern.
8. Management judgments and accounting estimates	Significant Accounting practices, judgements and estimates.
9. Significant difficulties, if any, encountered during the audit	No significant difficulties to report.
10. Material written communications between management and us, including management representation letters	Management representation letter.
11. Other matters that are significant to the oversight of the financial reporting process	No other matters to report.
12. Modifications to our opinion(s)	We will issue an unmodified opinion.
13. Our views of significant accounting or auditing matters for which management consulted with other accountants and about which we have concerns	Nothing to report.

Required communication	Refer to this report or document described below
14. Significant matters discussed with management	Nothing to report.
15. Illegal or possibly illegal acts that come to our attention	We are not aware of any illegal acts.
16. Significant deficiencies in internal control, if any, identified by us in the conduct of the audit of the financial statements	No deficiencies to report.
17. Uncorrected misstatements and disclosure items	No uncorrected misstatements and uncorrected disclosures to report.

# Appendix 2 – Draft version of our auditor’s report

Our report on the financial statements is expected to be in the following form. However, the final form may need to be adjusted to reflect the final results of our audit.

## Independent Auditor’s Report

To the Members of  
The Calgary Public Library Board

### Opinion

We have audited the financial statements of Calgary Public Library Board (the “Library”), which comprise the statement of financial position as at December 31, 2018, and the statements of operations and accumulated surplus, cash flows, and change in net financial liabilities for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Library as at December 31, 2018, and the results of its operations, its cash flows and change in its net financial liabilities for the year then ended in accordance with Canadian public sector accounting standards (“PSAS”).

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards (“Canadian GAAS”). Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Library in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Library’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Library or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Library’s financial reporting process.



### **Auditor’s Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Library’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Library to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(To be signed Deloitte LLP)

Chartered Professional Accountants  
March 27, 2019

# Appendix 3 – Draft independence

March 27, 2019

The Audit and Finance Committee  
The Calgary Public Library Board

Dear Audit and Finance Committee members:

We have been engaged to audit the financial statements of The Calgary Public Library Board ("the Library") for the year ended December 31, 2018.

You have requested that we communicate in writing with you regarding our compliance with relevant ethical requirements regarding independence as well as all relationships and other matters between the Library, our Firm and network firms that, in our professional judgment, may reasonably be thought to bear on our independence. You have also requested us to communicate the related safeguards that have been applied to eliminate identified threats to independence or reduce them to an acceptable level.

In determining which relationships to report, we have considered relevant rules and related interpretations prescribed by the appropriate provincial regulator/ordre and applicable legislation, covering such matters as:

- a. Holding a financial interest, either directly or indirectly, in a client.
- b. Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client.
- c. Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client.
- d. Economic dependence on a client.
- e. Provision of services in addition to the audit engagement.

We confirm to you that the engagement team and others in the firm as appropriate, the firm and, when applicable, network firms have complied with relevant ethical requirements regarding independence.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since March 28, 2018, the date of our last letter.

We are not aware of any relationships between the Deloitte Entities and the Library and its affiliates, or persons in financial reporting oversight roles at the Library and its affiliates, that, in our professional judgment, may reasonably be thought to bear on independence, that have occurred from March 29, 2018 to March 27, 2019.

The total fees charged to the Library for audit services were \$42,479 (2017, \$41,516) and \$8,560 (2017, \$nil) for the adoption of new accounting standards during the period covered by the financial statements.

We hereby confirm that we are independent with respect to the Library in accordance with the Rules of Professional Conduct of the Chartered Professional Accountants of Alberta as of March 27, 2019.

This letter is intended solely for the information and use of the Audit and Finance Committee, the Board of Directors, management and others within the Library and is not intended to be and should not be used for any other purposes.

Yours truly,

Chartered Professional Accountants

# Appendix 4 – Draft management representation letter

## [Calgary Public Library letterhead]

March 27, 2019

Deloitte LLP  
700, 850 – 2 Street SW  
Calgary, AB T2P 0R8

Dear Sirs:

**Subject:** Financial statements of The Calgary Public Library Board. (the “Library”) for the year ended December 31, 2018

This representation letter is provided in connection with the audit by Deloitte LLP (“Deloitte” or “you”) of the financial statements of The Calgary Public Library Board ( the “Library” or “we” or “us”) for the year ended December 31, 2018, and a summary of significant accounting policies and other explanatory information (the “Financial Statements”) for the purpose of expressing an opinion as to whether the Financial Statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Library in accordance with Public Sector Accounting Standards (“PSAS”).

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

### **Financial statements**

1. We have fulfilled our responsibilities as set out in the terms of the engagement letter between the Library and Deloitte dated October 16, 2018 for the preparation of the Financial Statements in accordance with PSAS. In particular, the Financial Statements are fairly presented, in all material respects, and present the financial position of the Library as at December 31, 2018 and the results of its operations and cash flows for the year then ended in accordance with PSAS. Significant assumptions used in making estimates, including those measured at fair value, are reasonable.
2. In preparing the Financial Statements in accordance with PSAS, management makes judgments and assumptions about the future and uses estimates. The completeness and appropriateness of the disclosures related to estimates are in accordance with PSAS. The Library has appropriately disclosed in the Financial Statements the nature of measurement uncertainties that are material, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the Financial Statements.

3. The measurement methods, including the related assumptions and models, used in determining the estimates, including fair value, were appropriate, reasonable and consistently applied in accordance with PSAS and appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the entity. No events have occurred subsequent to December 31, 2018 that require adjustment to the estimates and disclosures included in the Financial Statements.

There are no changes in management's method of determining significant estimates in the current year.

4. The Library has identified all related parties in accordance with Section PS 2200, *Related Party Disclosures* ("PS 2200"). Management has made the appropriate disclosures with respect to its related party transactions in accordance with PS 2200. This assessment is based on all relevant factors, including those listed in paragraph 16 of PS 2200.
5. We have determined that the Financial Statements are complete as of the date of this letter as this is the date when there are no changes to the Financial Statements (including disclosures) planned or expected. The Financial Statements have been approved in accordance with our process to finalize financial statements.
6. We have completed our review of events after December 31, 2018 and up to the date of this letter. All events subsequent to the date of the Financial Statements and for which PSAS requires adjustment or disclosure have been adjusted or disclosed. Accounting estimates and disclosures included in the Financial Statements that are impacted by subsequent events have been appropriately adjusted.
7. The Financial Statements are free of material errors and omissions.

### **Internal Controls**

8. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.
9. We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting identified as part of our evaluation, including separately disclosing to you all such deficiencies that we believe to be significant deficiencies in internal control over financial reporting.

### **Information provided**

10. We have provided you with:
  - a. Access to all information of which we are aware that is relevant to the preparation of the Financial Statements, such as records, documentation and other matters.
  - b. All relevant information as well as additional information that you have requested from us for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
11. All transactions have been properly recorded in the accounting records and are reflected in the Financial Statements.
12. We have disclosed to you the results of our assessment of the risk that the Financial Statements may be materially misstated as a result of fraud.
13. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - a. Management;
  - b. Employees who have significant roles in internal control; or

c. Others where the fraud could have a material effect on the Financial Statements.

14. We have disclosed to you all information in relation to allegations of actual, suspected or alleged fraud, or illegal or suspected illegal acts affecting the Library.
15. We have disclosed to you all communications from regulatory agencies concerning non-compliance with or deficiencies in financial reporting practices and all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the Financial Statements.
16. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware, including guarantees, non-monetary transactions and transactions for no consideration and participation in a defined benefit plan that shares risks between group entities.
17. We have disclosed to you all known, actual or possible litigation and claims, whether or not they have been discussed with our lawyers, whose effects should be considered when preparing the Financial Statements. As appropriate, these items have been disclosed and accounted for in the Financial Statements in accordance with PSAS.

### **Independence matters**

For purposes of the following paragraphs, "Deloitte" shall mean Deloitte LLP and Deloitte Touche Tohmatsu Limited, including related member firms and affiliates.

18. Prior to the Library having any substantive employment conversations with a former or current Deloitte engagement team member, the Library has held discussions with Deloitte and obtained approval from the Audit and Finance Committee.
19. We have ensured that all non-audit services provided to the Library have been pre-approved by the Audit and Finance Committee. Further, we have adhered to all regulatory requirements regarding the provision of non-audit services by Deloitte to the Library in accordance with applicable laws, regulations and rules that apply to the Library, including the Audit and Finance Committee approval requirements.
20. We have ensured that all services performed by Deloitte with respect to this engagement have been pre-approved by the Audit and Finance Committee in accordance with its established approval policies and procedures.

### **Other matters**

21. The Library has satisfactory title to and control over all assets, and there are no liens or encumbrances on such assets. We have disclosed to you and in the Financial Statements all assets that have been pledged as collateral.
22. We have disclosed to you all liabilities, provisions, contingent liabilities and contingent assets, including those associated with guarantees, whether written or oral, and they are appropriately reflected in the Financial Statements.
23. We have disclosed to you, and the Library has complied with all aspects of contractual agreements that could have a material effect on the Financial Statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

24. We have disclosed to you all the documents that we expect to issue that may comprise other information, in the context of CAS 720, *The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements*.

### **Fair Value**

25. With regard to the fair value measurements and disclosures of certain assets and liabilities, we believe that:
- a. The completeness and adequacy of the disclosures related to fair values are in accordance with Public Sector Accounting Standards ("PSAS").
  - b. No events have occurred subsequent to December 31, 2018 that require adjustment to the fair value measurements and disclosures included in the Financial Statements.
  - c. They appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the Library when relevant to the use of fair value measurements or disclosures.

### **Management's responsibilities**

26. All transactions and events have been carried out in accordance with law, regulation or other authority.

### **Accounting policies**

27. The accounting policies selected and application of those policies are appropriate.
28. The Library's accounting policies and their method of application have been applied on a basis consistent with that of the audited Financial Statements as of and for the year ended December 31, 2017, except as described in Note 1 of the financial statements.

### **Loans and receivables**

29. The Library is responsible for determining the appropriate carrying amount of notes, loans, and accounts receivable, as well as estimates used to determine such amounts. Management believes that the carrying amounts recorded and disclosed are appropriate.
30. We have identified to you all forgivable loans and loans with concessionary terms and have appropriately reflected these instruments in the financial statements.

### **Employee future benefits**

31. Employee future benefit costs, assets, and obligations, as applicable, have been properly recorded and adequately disclosed in the Financial Statements including those arising under defined benefit and defined contribution plans as well as termination arrangements. We believe that the actuarial assumptions and methods used to measure defined benefit plan assets, obligations and costs for financial statement purposes are appropriate in the circumstances. Actuarial gains or losses have been amortized to the liability and the related expense in a systematic and rational manner over the expected average remaining service life of the related employee group.
32. We have disclosed to you any intentions of terminating any of our pension plans or withdrawing from the multi-employer plan that could result in an effective termination or reportable event for any of the plans. We have disclosed to you any occurrences that could result in the termination of any of our pension or multi-employer plans to which we contribute.
33. We are unable to determine the possibility of a withdrawal liability in a multi-employer benefit plan.

### **Government transfers**

- 34. We have disclosed to you all correspondence relating to government transfers that the Library has had with the funding body.
- 35. We have assessed the eligibility criteria and determined that the Library is an eligible recipient for the government transfers received.
- 36. We have assessed the stipulations attached with the funding and have recognized the revenue in accordance with meeting the stipulations required.
- 37. All government transfers that have been recorded as deferred revenue give rise to an obligation that meets the definition of a liability. Those liabilities have been properly recorded and presented in the Financial Statements.

### **Receivables**

- 38. The Library is responsible for determining the appropriate carrying amount of accounts receivable, as well as estimates used to determine such amounts. Management believes that the carrying amounts recorded and disclosed are appropriate.

### **City of Calgary Capital Asset Policy**

- 39. The Library was aware of the City of Calgary's change in Capital Asset Policy for Vehicles for the year ended December 31, 2018. Management has reviewed and understands the policy and has determined that this policy change does not impact the Library's financial statements.

### **Tangible capital assets**

- 40. Tangible capital assets have been recorded properly and consistently according to the standards in CPA Canada Public Sector Accounting Handbook Section PS 3150, *Tangible Capital Assets*.
- 41. Contributed tangible capital assets have been appropriately recorded at fair value, unless fair value is not reasonably determinable, and in such case, have been recorded at an appropriate nominal value. All contributed tangible capital assets have been appropriately disclosed.
- 42. We have assessed the useful lives of tangible capital assets and have determined all tangible capital assets contribute to the Library's ability to provide goods and services and therefore do not require a write down.

### **Adjusting journal entries**

- 43. We have reviewed the year-end adjusting entries and acknowledge our responsibility for their accuracy.

### **Communicating a threshold amount**

- 44. We understand that the threshold used for accumulating misstatements identified during the year was \$100,000 for purposes of Appendix A. Misstatements below this amount have been considered clearly trivial.

### **Section 3260, Liability for contaminated sites**

- 45. The Library was required to adopt *Section 3260, Liability for contaminated sites* effective for fiscal 2015 for the purposes of the public sector accounting standards ("PSAS"). Management has determined the impact of this standard on the year-end financial statements, and based on management's assessment, there is no impact on the adjustments for the December 31, 2018 PSAS financial statements of this standard.



### **Adoption of new accounting standards**

46. The Library has adopted CPA Canada Public Sector Accounting Handbook Section 3210 Assets, PS 3320 Contingent Assets, PS 3380 Contractual Rights, PS 2200 Related Party Disclosures and PS 3420 Inter-Entity Transactions, as of January 1, 2018 as discussed in Note 2 of the financial statements.

### **Contingent assets**

47. The Library has identified all contingent assets in accordance with CPA Canada Public Sector Accounting Handbook Section PS 3320, *Contingent Assets* and, when the occurrence of the confirming future event is considered likely, appropriately disclosed these items in the financial statements.

### **Contractual rights**

48. The Library has identified and disclosed all contractual rights, as discussed in Note 9 of the financial statements, that will result in both an asset and revenue in the future, once the terms of the contract or agreement are met, in accordance with CPA Canada Public Sector Accounting Handbook Section PS 3380, *Contractual Rights*.

### **Inter-entity transactions**

49. The Library has recognized all transactions involving the transfer of assets or liabilities between public sector entities in accordance with CPA Canada Public Sector Accounting Handbook Section PS 3420, *Inter-entity transactions* ("PS 3420").
50. The Library has recorded all inter-entity transactions properly at exchange or carrying amount in accordance with the criteria in Section PS 3420.14-.22.
51. The Library has disclosed all inter-entity transactions in the notes to the Financial Statements whether or not such transactions are recognized in the financial statements, in accordance with CPA Canada Public Sector Accounting Handbook Section PS 2200, *Related Party Disclosures*, as shown in Note 12 of the financial statements.

### **Assets**

52. The Organization has recognized all assets, which do not fall within the scope of other standards, only when the requirements in CPA Canada Public Sector Accounting Handbook Section PS 3210, *Assets* ("Section PS 3210") have been met. For those assets which do not meet the recognition criteria in Section PS 3210, the Organization has appropriately disclosed details of such unrecognized assets in accordance with Section PS 3210. There was no impact on the Library's financial statements upon adoption of PS 3210 Assets.

Yours truly,

The Calgary Public Library Board

---

Ms. Elrose Klause, Controller and Director Financial Services

---

Mr. Bill Ptacek, CEO

## **Appendix A**

### **The Calgary Public Library Board**

#### **Summary of uncorrected financial statement misstatements**

Year ended December 31, 2018

No uncorrected misstatements identified.

**Appendix B**  
**The Calgary Public Library Board**  
Summary of disclosure items passed  
Year ended December 31, 2018

No disclosure deficiencies identified.



**THE CALGARY PUBLIC LIBRARY BOARD**

**Financial Statements**

**For the Year Ended December 31, 2018**

---

# Deloitte.

## Draft Independent Auditor's Report

To the Members of  
The Calgary Public Library Board

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of Calgary Public Library Board (the "Library"), which comprise the statement of financial position as at December 31, 2018, and the statements of operations and accumulated surplus, cash flows, and change in net financial liabilities for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Library as at December 31, 2018, and the results of its operations, its cash flows and change in its net financial liabilities for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Library in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Library's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Library or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Library's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Library's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Library to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(To be signed Deloitte LLP)

Chartered Professional Accountants

•, 2019

Calgary, Alberta

**THE CALGARY PUBLIC LIBRARY BOARD**  
**Statement of Financial Position**  
**As at December 31, 2018**

	2018 \$	2017 \$
<b>FINANCIAL ASSETS</b>		
Cash	4,330,411	3,373,198
Accounts receivable (Note 3)	1,619,302	1,813,133
	5,949,713	5,186,331
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 4)	5,588,976	4,893,644
Deferred revenues and tenant deposits (Note 5)	783,271	349,771
	6,372,247	5,243,415
<b>NET FINANCIAL LIABILITIES</b>	(422,534)	(57,084)
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 6, Schedule 1)	52,151,488	53,343,492
Inventory	47,170	36,095
Prepaid assets (Note 7)	1,568,943	2,020,845
Deposits	17,000	17,000
	53,784,601	55,417,432
<b>ACCUMULATED SURPLUS (Note 8)</b>	53,362,067	55,360,348

*The notes to the Financial Statements are an integral part of the Financial Statements.*

On behalf of the Board

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



**THE CALGARY PUBLIC LIBRARY BOARD**  
**Statement of Operations and Accumulated Surplus**  
**As at December 31, 2018**

	<b>Budget</b>	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
City of Calgary (Schedule 2)	51,374,720	51,935,423	47,263,020
Province of Alberta (Schedule 2)	6,864,917	6,916,513	6,867,587
Federal Government (Schedule 2)	187,062	189,057	204,638
Fines	1,081,625	1,034,818	1,105,944
Investment and other revenue	601,287	735,001	663,035
Grants and sponsorships (Note 14)	2,194,825	3,041,992	3,000,952
	<b>62,304,436</b>	<b>63,852,804</b>	<b>59,105,176</b>
<b>EXPENSES</b>			
Salaries and employee benefits	39,234,459	38,896,621	38,020,325
Collections	4,336,500	4,267,244	4,080,890
Building and equipment	7,073,631	6,644,353	7,073,631
General operating	8,895,706	8,867,784	7,042,800
Amortization	6,900,000	6,847,260	6,905,471
Occupancy costs	1,248,782	1,338,140	1,094,562
	<b>67,689,078</b>	<b>66,861,402</b>	<b>64,217,679</b>
<b>DEFICIENCY OF REVENUES OVER EXPENSES - BEFORE OTHER</b>	<b>(5,384,642)</b>	<b>(3,008,598)</b>	<b>(5,112,503)</b>
<b>OTHER</b>			
Write off of tangible capital assets (Note 6)	-	(3,150,430)	-
Government transfers for capital (Schedule 2)	3,023,000	4,160,747	5,174,879
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES</b>	<b>(2,361,642)</b>	<b>(1,998,281)</b>	<b>62,376</b>
<b>ACCUMULATED SURPLUS, beginning of year</b>		<b>55,360,348</b>	<b>55,297,972</b>
<b>ACCUMULATED SURPLUS, end of year</b>		<b>53,362,067</b>	<b>55,360,348</b>

*The notes to the Financial Statements are an integral part of the Financial Statements.*

**THE CALGARY PUBLIC LIBRARY BOARD**  
**Statement of Cash Flows**  
**As at December 31, 2018**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING</b>		
(Deficiency) Excess of revenues over expenses	(1,998,281)	62,376
Non-cash charges to operations		
Amortization	6,847,260	6,905,471
Write off of tangible capital assets	3,150,430	-
Adjustments of tangible capital assets	-	6,534
Change in non-cash working capital (Note 11)	1,763,490	1,681,193
Cash provided by operating transactions	9,762,899	8,655,574
<b>CAPITAL</b>		
Acquisition of tangible capital assets (Schedule 1)	(8,805,686)	(6,882,566)
Cash used in capital transactions	(8,805,686)	(6,882,566)
<b>INCREASE IN CASH</b>	957,213	1,773,008
<b>CASH, beginning of year</b>	3,373,198	1,600,190
<b>CASH, end of year</b>	4,330,411	3,373,198

**THE CALGARY PUBLIC LIBRARY BOARD**  
**Statement of Change in Net Financial Liabilities**  
**As at December 31, 2018**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	(1,998,281)	62,376
Amortization of tangible capital assets	6,847,260	6,905,471
Change in inventory, prepaid assets and deposits	440,827	358,735
Acquisition of tangible capital assets (Schedule 1)	(8,805,686)	(6,882,566)
Write off of tangible capital assets	3,150,430	-
Adjustments of tangible capital assets	-	6,534
<b>INCREASE IN NET FINANCIAL (LIABILITIES) ASSETS</b>	(365,450)	450,550
<b>NET FINANCIAL LIABILITIES, beginning of year</b>	(57,084)	(507,634)
<b>NET FINANCIAL LIABILITIES, end of year</b>	(422,534)	(57,084)

**THE CALGARY PUBLIC LIBRARY BOARD**  
**Schedule of Tangible Capital Assets**  
**Schedule 1**  
**As at December 31, 2018**

	Materials	Building	IT Equipment	Furniture and Equipment	Work In Progress	Vehicles	2018 \$	2017 \$
<b>COST:</b>								
BALANCE, BEGINNING OF YEAR	35,672,150	51,420,696	5,924,805	3,817,322	1,947,141	1,371,514	<b>100,153,628</b>	98,953,312
Acquisition of tangible capital assets	4,351,337	250,014	45,485	569,117	3,285,940	303,793	<b>8,805,686</b>	6,882,566
Asset transfers	-	3,927,551	-	-	(3,927,551)	-	-	-
Disposal of tangible capital assets	(3,992,718)	(9,896,325)	(587,974)	(721,550)	-	(23,279)	<b>(15,221,846)</b>	(5,675,716)
Adjustments of tangible capital assets	-	-	-	-	-	-	-	(6,534)
BALANCE, END OF YEAR	36,030,769	45,701,936	5,382,316	3,664,889	1,305,530	1,652,028	<b>93,737,468</b>	100,153,628
<b>ACCUMULATED AMORTIZATION:</b>								
BALANCE, BEGINNING OF YEAR	18,266,429	23,200,117	3,228,145	1,505,623	-	609,822	<b>46,810,136</b>	45,580,381
Annual amortization	3,585,146	2,125,442	775,151	195,136	-	166,385	<b>6,847,260</b>	6,905,471
Asset transfers	-	-	-	-	-	-	-	-
Accumulated amortization on disposals	(3,992,718)	(7,219,507)	(575,503)	(261,379)	-	(22,309)	<b>(12,071,416) *</b>	(5,675,716)
BALANCE, END OF YEAR	17,858,857	18,106,052	3,427,793	1,439,380	-	753,898	<b>41,585,980</b>	46,810,136
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<b>18,171,912</b>	<b>27,595,884</b>	<b>1,954,523</b>	<b>2,225,509</b>	<b>1,305,530</b>	<b>898,130</b>	<b>52,151,488</b>	<b>53,343,492</b>
2017 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	17,405,721	28,220,579	2,696,660	2,311,699	1,947,141	761,692	53,343,492	

\* At the end of the life assumed all assets were disposed.

**THE CALGARY PUBLIC LIBRARY BOARD**  
**Schedule of Government Transfers**  
**Schedule 2**  
**As at December 31, 2018**

	Budget \$	2018 \$	2017 \$
<b>Transfers for operating:</b>			
City of Calgary	51,374,720	51,874,814	47,233,447
City of Calgary Insurance Proceeds	-	60,609	29,573
Provincial Government	6,864,917	6,916,513	6,867,587
Federal Government (Note 1)	187,062	189,057	204,638
	58,426,699	59,040,993	54,335,245
<b>Transfers for capital:</b>			
City of Calgary	3,023,000	4,160,747	5,174,879
	3,023,000	4,160,747	5,174,879
<b>Total Government Transfers</b>	<b>61,449,699</b>	<b>63,201,740</b>	<b>59,510,124</b>

The Calgary Public Library Board (the “Library”) is constituted under the Libraries Act of the Province of Alberta. It operates a system of nineteen community libraries and the Central Library in The City of Calgary (The City).

## **1. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are prepared by management in accordance with Canadian Public Sector Accounting Standards (“PSAS”). The Library’s significant accounting policies are:

### **Basis of Accounting**

- i) The financial statements are prepared using the accrual basis of accounting.
- ii) Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues are reliably measured and reasonably estimated.
- iii) Donated materials and services are recognized at fair value when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the organization's operations and would otherwise have been purchased.
- iv) A substantial number of volunteers have made significant contributions of their time to the Library's program and supporting services. The value of this contributed time is not reflected in these financial statements.
- v) Insurance proceeds are recognized when received.
- vi) Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. These funds are accounted for as deferred revenue until used for the purpose specified. Revenue is recognized in the period when the related expenses are incurred and any eligibility criteria have been met and reasonable estimate of the amounts can be made.
- vii) Expenses are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due.

## **Financial Instruments**

The Library's financial instruments, which include cash, accounts receivable, accounts payable and accrued liabilities, approximate their fair values due to their short-term nature. At December 31, 2018 and 2017 the Library had no outstanding debt.

## **Use of Estimates**

The preparation of financial statements in conformity with PSAS requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the reporting period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates. Significant estimates include the estimates of useful lives and potential impairment of tangible capital assets, and accrued liabilities.

## **Non-Financial Assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the deficiency of revenues over expenses, provides the change in net financial assets for the year.

## **Deferred Revenue**

Deferred revenue represents amounts received from third parties for a specified operating purpose. These amounts include sponsorships, which are restricted until used for the purpose intended. Deferred revenues are recognized as revenue in the period when the related expenses are incurred to reflect the completion of the Library's performance obligations.

### **New Accounting Standards In Effect**

The Library has adopted the following standards with an effective date of January 1, 2018: PS 2200 Related Party Disclosures, PS 3210 Assets, PS 3320 Contingent Assets, PS 3380 Contractual Rights, PS 3420 Inter-entity Transactions. The adoption of the new standards resulted in additional note disclosures in the financial statements.

PS 2200 Related Party Disclosures, a new standard defining related parties and establishing guidance on disclosure requirements for related party transactions (see note 12).

PS 3210 Assets, a new standard providing guidance for applying the definition of assets and establishing disclosure requirements for assets. The adoption of this standard did not have an impact on the financial statements.

PS 3320 Contingent Assets, a new standard defining and establishing guidance on disclosure requirements for contingent assets. The adoption of this standard did not have an impact on the financial statements.

PS 3380 Contractual Rights, a new standard defining and establishing guidance on disclosure requirements for contractual rights (see note 9).

PS 3420 Inter-Entity Transactions, a new standard defining and establishing guidance on the accounting and disclosure requirements for inter-entity transactions. The Library does not have any unallocated or nominal value inter-entity transactions as such this standard did not have a material impact on the financial statements. All inter-entity transactions have been disclosed in accordance with the guidance established in PS 2200 (see note 12).

### **Future Accounting Pronouncements**

The following new accounting standards were issued by the Public Sector Accounting Board (PSAB). The Library continues to assess the impacts of the standards.

### **Effective for fiscal years beginning on or after April 1, 2018**

PS 3430 - Restructuring Transactions establishes how to record assets, liabilities, revenues, and expenses related to restructuring transactions as well as disclosure requirements for the recipient and transferor.



**Effective for fiscal years beginning on or after April 1, 2021.**

PS 3250 Asset Retirement Obligations provides guidance on how to account for and report liabilities for retirement of tangible capital assets.

**Effective for fiscal years beginning on or after April 1, 2022.**

Section PS 3400, Revenue which provides guidance on the recognition of revenue that distinguishes between revenue that arises from transactions that include performance obligations and from transactions that do not have performance obligations.

### **Accumulated Surplus/Deficit**

Accumulated surplus/deficit represents the Library's net economic resources. It is an amount by which all assets (financial and non-financial) exceed liabilities. An accumulated surplus indicates that the Library has net resources (financial and physical) that can be used to provide future services. An accumulated deficit means that liabilities are greater than assets.

The accumulated surplus includes restricted funds which have been designated for the replacement and upgrade of the Library's automated systems, facility refurbishment and major renovations, and the construction of new facilities. Note 8 provides a listing of all restricted and unrestricted amounts that form the accumulated surplus.

### **Tangible Capital Assets**

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

<b>Major Category</b>	<b>Years</b>
Materials	10
Buildings	
Buildings	10 - 75
Leasehold improvements	5 - 25
Furniture and Equipment	5 - 25
IT Equipment	5 - 10
Vehicles	7 - 10

The Library does not hold title to any of the buildings that are included in the schedule of capital assets. Legal title of these buildings is held with The City. The Library is the steward of the assets and has control over these assets. As such the value of these assets is recorded in these financial statements in the Library's role as steward, but not as title owner.

Work in progress represents assets which are not available for use and therefore are not subject to amortization.

Tangible capital assets are written down when there is permanent and measurable impairment in its tangible capital asset value and the tangible capital asset still exists.

#### **Cultural and Historical Tangible Capital Assets**

The local history collection is not recorded as a tangible capital asset but is disclosed (Note 6).

#### **Inventory**

Supplies held for consumption are recorded at the lower of cost and net replacement value.

#### **Prepaid assets**

Subscriptions, software annual maintenance contracts, and occupancy are recorded as prepaid assets and are recognized as an expense over the corresponding period of the service provided (Note 7).

#### **Leases**

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred. The Library did not have capital leases during the reporting period.

## **2. CREDIT FACILITY**

The Library has an unsecured revolving credit facility to a maximum of \$4,500,000. The interest rate on the facility fluctuates with the Royal Bank's prime rate per annum. The purpose of the credit facility is to ensure cash flow timing does not affect normal Library operations. It is not intended to be used as debt to fund additional Library operations. At December 31, 2018, the balance of the facility was \$nil (2017 – \$nil).

### 3. ACCOUNTS RECEIVABLE

Accounts receivable is comprised of the following:

	2018	2017
	\$	\$
City of Calgary- Life Cycle Recovery	730,367	1,435,509
Calgary Municipal Land Corporation	458,948	29,804
GST recovery	324,801	255,258
Other	105,186	92,562
<b>Total</b>	<b>1,619,302</b>	<b>1,813,133</b>

### 4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities are comprised of the following:

	2018	2017
	\$	\$
Accounts payable - Items invoiced not paid/goods received not invoiced	1,547,522	1,475,679
Salary and non-salary accruals	2,206,834	1,598,655
Employee vacation pay accrual	1,135,539	1,112,264
Benefit & salary deduction payables, net	699,081	707,046
<b>Total</b>	<b>5,588,976</b>	<b>4,893,644</b>

## 5. DEFERRED REVENUES AND TENANT DEPOSITS

Deferred revenues are comprised of the funds noted below, the use of which are externally restricted. These funds are recognized as revenue in the period they are used for the purpose specified.

	December 31, 2017	Inflows	Revenue Earned	December 31, 2018
	\$	\$	\$	\$
Program & Project agreements	326,000	784,650	(351,000)	759,650
Tenant deposit	23,771	15	(165)	23,621
Ending balance	349,771	784,665	(351,165)	783,271

## 6. TANGIBLE CAPITAL ASSETS (Schedule 1)

Category (Net Book Value)	2018	2017
	\$	\$
Materials	18,171,912	17,405,721
Buildings	27,595,884	28,220,579
IT equipment	1,954,523	2,696,660
Furniture and equipment	2,225,509	2,311,699
Work in progress	1,305,530	1,947,141
Vehicles	898,130	761,692
Total	52,151,488	53,343,492

The Calgary Public Library maintains a local history collection that is on permanent display on the fourth floor of the Central Library. The collection is not recorded as a tangible capital asset in the financial statements and is not amortized.

In 2018, the Library transferred the old Central Library building to The City. The Library wrote off \$3,150,434 remaining net book value from the old Central Library.

**7. PREPAID ASSETS**

Prepaid assets are comprised of the following:

	2018	2017
	\$	\$
Occupancy	73,186	51,052
Software annual maintenance contracts	755,255	1,115,846
Subscriptions	715,719	605,525
New Central Library Play Space	-	200,000
General	24,783	48,422
Total	1,568,943	2,020,845

**8. ACCUMULATED SURPLUS**

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2018	2017
	\$	\$
Unrestricted surplus	807,226	386,230
Restricted surplus	403,353	1,630,626
Equity in tangible capital assets	52,151,488	53,343,492
Total	53,362,067	55,360,348

Equity in tangible capital assets consists of the following items:

	<b>2018</b>	2017
	<b>\$</b>	<b>\$</b>
Tangible capital assets (Schedule 1)	93,737,468	100,153,628
Accumulated amortization (Schedule 1)	(41,585,980)	(46,810,136)
<b>Total</b>	<b>52,151,488</b>	<b>53,343,492</b>

## 9. CONTRACTUAL RIGHTS

Contractual rights are rights of the Library to economic resources arising from contracts or agreements that will result in both assets and revenues in the future when the terms of those contracts or agreements are met. The Library currently holds an Immigrant Settlement Services agreement with The Federal Government of Canada. The Library will receive payments for claims when eligible costs are incurred. Also included in the contractual rights is the rent revenue for the retail space at the Central Library.

Estimated amounts that will be received or receivable for each of the next five years and thereafter are as follows:

<b>Year</b>	<b>Retail Space Rent</b>	<b>Immigrant Settlement Services</b>
	<b>\$</b>	<b>\$</b>
2019	110,313	148,189
2020	110,313	34,542
2021	110,313	-
2022	110,313	-
Thereafter through to 2027	82,735	-
<b>Total</b>	<b>523,987</b>	<b>182,731</b>

## 10. COMMITMENTS

Minimum lease payments for Library locations and equipment under operating leases in future years are as follows:

Year	\$
2019	987,000
2020	909,000
2021	880,000
2022	827,000
2023	664,000
Thereafter through to 2028	2,176,000
Total	6,443,000

The Library is committed to an electricity fixed price contract to June 30, 2021 and a natural gas fix price contract to August 31, 2021. The Library has also entered a fixed price thermal energy services agreement for the new Central Library until August 31, 2037. Capital commitments for major capital projects amount to \$841,911 at December 31, 2018 (\$1,174,191 at December 31, 2017). Operating commitments amount to \$885,981 at December 31, 2017 (\$345,686 at December 31, 2017).

## 11. CHANGE IN NON-CASH WORKING CAPITAL

The change in non-cash working capital consists of the following items:

	2018 \$	2017 \$	Change \$
Accounts receivable	1,619,302	1,813,133	193,831
Accounts payable and accrued liabilities	5,588,976	4,893,644	695,332
Deferred revenues	783,271	349,771	433,500
Inventory	47,170	36,095	(11,075)
Prepaid assets	1,568,943	2,020,845	451,902
Deposits	17,000	17,000	-
Change in non-cash working capital			1,763,490

## 12. RELATED PARTY TRANSACTIONS

- i) Related part transactions include transactions with entities outside the reporting entity where a member of the Library's key management personnel, or their spouse or dependent, is key management personnel of the counterparty to a transaction with the Library. As key management personnel, they govern or share the power to the ongoing financial and operating decisions of that counterparty.

Key management personnel of the Library are those individuals having authority and responsibility for planning, directing and controlling the activities of the Library. The Library has controls in place to ensure that the key management personnel do not enter into transactions with related parties. For 2018 there were no material transactions between related parties which occurred at a value different from that which would have been arrived at if the parties were unrelated.

- ii) The Library conducts transactions with The City of Calgary in the normal course of business: Accounts receivable from The City at December 31, 2018 is \$730,367 (2017 - \$1,444,246). Accounts payable and accrued liabilities is \$155,708 (2017 - \$72,937)
- iii) During 2018, the Library recovered the new Central Library expenses in the amount of \$1,265,829 (2017 - \$nil) from CMLC. The CMLC also reimbursed \$72,756 (2017 - \$nil) the new Central Library opening related costs to the Library, which is included in grants and sponsorships and the expense of the same amount is included in general operating. The Library paid \$461,448 (2017 - \$nil) to the CMLC for a play structure at the new Central Library, which is considered a furniture addition. The Library also paid \$65,600 (2017 - \$nil) for building and maintenance expenses to the CMLC. As at December 31, 2018 accounts receivable included \$458,948 (2017 - \$29,804) due from CMCL, and accounts payable included \$11,600 (2017 - \$200,000) due to CMLC.
- iv) Effective October 1, 2016, the Library signed a lease agreement with the Calgary Municipal Land Corporation (CMLC) for the use of the Hillier Block Building. CMLC donated the value of the lease as an in-kind donation to the Library. The fair market value of the in-kind donation is \$102,000 (2017 - \$102,000) included in grants and sponsorships and the expense of the same amount is included in occupancy. Included in deposits at December 31, 2018 is the damage deposit of \$17,000 (carried over from 2017) for the Hillier Block Building.
- v) The City of Calgary provides space to the Library under many occupancy models. During 2016 a new arrangement for managing multi use facilities constructed by The City of Calgary came into existence. The Library will be included in many of these new complexes. Prior to occupancy, The City of Calgary (The Landlord) enters into a leasing agreement with a third party (Lessee) to manage and operate the entire facility. The Lessee then enters into a separate sublease, as the Sublandlord, with each of the occupants. The sublease contains many of the obligations of the original lease. One of these conditions is the establishment of an asset management reserve fund to be held and used by the Sublandlord to meet common area systems life cycle maintenance needs as they arise. As the reserve is depleted each tenant will be required to replenish the fund, using the formula of the original contribution. The Library (Sublessee) expenses the amount (as building and equipment expense) in the year of payment because the sublease stipulates that any remaining funds at the expiry date or the earlier termination of the sublease will be the property of The City of Calgary. However, the funds will remain intact for many years until life cycle needs start and the actual building expense



is incurred. The following table describes the amounts that were contributed by the Library (as Sublessee) to the asset management reserve fund and the balance being held in the fund at the end of the year.

Location	Sublandlord	Sublease Commencing Year	Sublease Term (Years)	Opening Balance January 1, 2018	Amount Contributed	Amount Withdrawn	Balance Remaining December 31, 2018
					\$	\$	\$
Quarry Park Recreation Facility	YMCA	2016	25	96,200	-	-	96,200

These transactions are recorded at the exchange amount, which represents the amount agreed to by both parties.

During 2018 The City of Calgary (The Landlord) entered into an operating lease agreement with the Library (Lessee) to manage and operate the new Central Library. The annual base rent is ten dollars plus GST for the first twenty-five years. There is an option for an extension of term of fifty years under the same conditions. All operating costs are the sole responsibility of the Library.

### 13. LOCAL AUTHORITIES PENSION PLAN

The Library participates in the Local Authorities Pension Plan (LAPP). This pension plan is a multi-employer defined benefit pension plan that provides pensions for the Library's participating employees, based on years of service and earnings.

The pension expense recorded in these financial statements as salaries and employee benefits expense represents the Library's annual contributions of \$2,081,392 in 2018 (2017 - \$2,332,052). All full-time staff employed by the Library are members of the LAPP after a qualification period.

The LAPP is currently in a surplus position of \$4.84 billion in 2017, an increase from a deficit position of \$(0.6) billion in 2016. The surplus applies to the entire plan and the Library's portion of the surplus cannot be determined. The 2017 information is provided as the most recent information was not available at the time of preparing the financial statements.

LAPP consists of over 259,714 active members. The City of Calgary's active plan membership represents approximately 5.3% of which the Library portion is approximately 0.1% as at December 31, 2018.

#### 14. CALGARY PUBLIC LIBRARY FOUNDATION

The Calgary Public Library Foundation (the “Foundation”) financial statements are not consolidated with the Library as the Foundation is an unrelated independent organization. The Foundation was established in 1999, and operationalized in 2000. It is a stand-alone charity registered with the federal and provincial governments. The purpose of the Foundation is:

- To raise funds for the Library, a registered charity; and
- To assist the Library in providing the highest possible level and quality of service to the customers of the Library.

During fiscal 2018, the Foundation donated \$3,300,886 (2017 - \$3,212,588) to the Library, of which \$759,650 is included in deferred revenues, and \$2,541,236 is included in grants and sponsorships revenue. The amount also includes an in-kind donation of \$233,859 (2017 - \$253,023), relating to arts and culture passes. The related expense is recorded in general operating expenses. At December 31, 2018, the Library contributed \$500,000 (2017 - \$500,000) to the Foundation. This is included in the Library's financial statements in general operating expenses. The Library will commit \$400,000 to the Foundation in 2019. The Library also contributed an in-kind donation of \$166,403 (2017 - \$195,076) to the Foundation relating to occupancy costs, building and equipment, and general operating expenses for the Hillier Block Building.

Report to the Calgary Public Library  
Audit and Finance Committee  
2019 March 19

**Annual City Allocation for Life Cycle Asset Management Updates**

**1. EXECUTIVE SUMMARY**

The purpose of this report to the Audit and Finance Committee is to recommend that the \$225,000 allocated by The City of Calgary annually as part of the Base Operating Grant be restricted to fund the regular update of the Asset Management Plan, which is the basis for The City to continue funding capital Lifecycle replacements. As this amount is included in the operating budget the deferred use of these funds will require Board approval.

**2. PREVIOUS DIRECTION / POLICY**

The Audit and Finance Committee mandate includes items relating to budget (prior to Board approval).

**3. BACKGROUND**

Prior to the 2012–2014 budget cycle, The City of Calgary assisted the Library with the creation of an Asset Management Plan. Based on the business plans that used the Asset Management Plan data to substantiate the need for life cycle funding, The City of Calgary approved \$11.6 million to fund Library life cycle capital needs. This funding was restricted to buildings.

Additional, less restrictive, funding was approved by The City for the 2015–2018 capital budget cycle, providing the Library with \$3.137 million annually through 2018. The Library has access to this funding for capital projects that are not tied to buildings and their life cycle. These funds can be used to grow the fleet, enhance wireless capability, automate additional services, and provide the infrastructure for new services tied to the Strategic Plan, as well as for additional building requirements in excess of the previous budget cycle's carry forward amount. This funding continues in the 2019-2022 capital budget cycle where The City has allocated \$11,170 million over the current four year period.

At the same time that The City created life cycle funding for the Library in the City's capital budget, they stipulated that future continued capital funding would be based on updated Asset Management Plans that proved the timing and need for this ongoing source of funding. To assist in funding these updates the annual Base Operating Grant from The City to the Library includes an amount of \$225,000.

**4. REVIEW AND UPDATE**

The last update to the Asset Management Plans was completed in 2018 and involved work by consultants to review our assets and update the planned maintenance/replacement schedules and estimated costs. We consider all funds previously provided by the City to have been fully allocated through this process.

Starting with the 2019 budget cycle we consider it prudent to restrict the use of these annual funds to the purpose stipulated by the City. The Library plans to update the Asset Management Plan in a regular cycle by using outside experts to independently make these assessment updates. As the plan is currently up to date it would be best practice to defer the use of the annual \$225,000 allocation until the next updates begin to ensure these funds are available. The next Asset Management Plan updates will include the Central Library Building that opened in 2018. The size and complexity of the new building will place added costs to maintaining the plan.

At the end of The City's current budget cycle, or at a different date, an assessment can be made to calculate any surplus funds that could then be applied to unfunded needs, or to evaluate whether The City's annual contribution for this purpose has been sufficient.

## **5. RISK ASSESSMENT**

Future Life Cycle funding from The City is dependent on updated Asset Management information. Not ensuring funds are in place to update the Asset Management System would allow The City to allocate these capital funds elsewhere.

## **6. ADMINISTRATION RECOMMENDATION(S)**

That the Calgary Public Library Board's Audit & Finance Committee recommend that the Calgary Public Library approve the allocation of the \$225,000 received annually from The City of Calgary to refresh the Asset Management Plan. These funds will then be drawn down as required to ensure that the Asset Management Plan is current and supports the continued life cycle funding currently allocated to the Library in The City's Capital Budget.

Elrose J Klause, CPA/CMA  
Controller & Director, Financial Services

## **ATTACHMENT(S)**

none

Report to the  
Calgary Public Library Board  
Audit & Finance Committee  
March 19, 2019  
**2019 Annual Risk Register Revision**

**I. ALIGNMENT**

The risk register is a governance tool for the Board. It is not a legislated requirement or a strategic imperative. It is a requirement of the City of Calgary and a widely recognized governance best practice.

**II. PURPOSE**

The purpose of this report is to provide an annual review of categories identified by the Calgary Public Library as presenting the greatest risk to the Library in meeting its strategic objectives. There will also be an opportunity for Library Administration and the Committee to discuss the validity of the risks that are reported and any emerging risks that have not been previously identified as significant.

**III. BACKGROUND**

The current approach to risk reporting has been in place since 2014 and is the result of an engagement with KPMG intended to ensure that Calgary Public Library's risk reporting incorporated best practices in integrated risk management.

The current approach reflects a focus on the strategic level, by assessing and presenting the greatest risk factors to attainment of the Library's strategic goals. Over the last five years the Committee and Administration have refined the focus of risk reporting to the following five categories:

- Relevance
- Finance
- Operations
- New Central Library Project
- Security

Each category contains factors that have been analyzed to determine the risk to the Library if there were no mitigation controls in place, and what the risks are after mitigation controls are in place. This information is presented annually through a heat map showing the results of this analysis. The 2018 heat map is attached to this report for reference.

With the opening of the new Central Library and the adoption of a new strategic plan, Administration undertook a review of the risk register with the aim of updating categories and risk factors for the next several years.

#### IV. REVIEW AND UPDATE

##### Categories

With the successful opening of the new Central Library, and its inclusion in many other reporting tools, the need for that project to be a separate risk reporting category is reduced. The other four current categories remain strongly related to attainment of the Library's strategic goals and are being retained.

##### Risk Factors

Within the remaining risk categories, the 18 risk factors were reviewed through several lenses, including:

- Is this factor still related to strategic goals?
- Is there still unmitigated risk in this factor?
- Is there a less subjective way of defining and measuring the underlying risk?
- Is there a material new factor in this category that has emerged since the prior review?

As a result of this review, the Executive Leadership Team is recommending changes to the risk factors in all four categories. The changes are detailed in the tables below.

	2018 Factor	Assessment	2019 Definition
RELEVANCE	1A. Members/capita	Retain	Members per capita
	1B. Customer Satisfaction	Retain, and align with scorecard	Percent of respondents reporting a certain satisfaction score
	1C. Community Partner Involvement	Delete. Not strongly aligned with outcomes	
	1D. Service Innovation	Retain but redefine	Number of new or materially modified programs and events introduced in the reporting period
	1E. Volunteer Availability	Retain	Percent of volunteer opportunities that were successfully filled in the reporting period

<b>FINANCE</b>	<b>2018 Factor</b>	<b>Assessment</b>	<b>2019 Definition</b>
	2A. Fraud	Retain	Dollar value of fraud in the reporting period
	2B. Annual Funding	Retain but make less subjective	Per capita municipal grant
	2C. Allocation of Resources	Replace with efficiency measure	Operating cost per use
	2D. Planned Operating Expenditures	Retain but make less subjective	Operating fund year-end forecast
	2E. Planned Capital Expenditures	Retain but make less subjective	Annual change in tangible capital assets

<b>OPERATIONS</b>	<b>2018 Factor</b>	<b>Assessment</b>	<b>2019 Definition</b>
	3A. Building Visits	Retain	Percent change in visits from year earlier quarter
	3B. Website and Catalogue Visits	Retain	Percent change in visits from year earlier quarter
	3C. Facility Availability	Delete due to reassessment of level of risk	
	3D. Relationships in Joint Use Facilities	Delete due to reassessment of level of risk	
	3E. Collection	Retain and redefine	Circulation per capita
	3F. Staff Engagement	Retain and align with scorecard	TBD

	2018 Factor	Assessment	2019 Definition
<b>SECURITY</b>	5A. Incidents at Community Libraries	Retain	Number of incidents per 10,000 visits
	5B. Incidents at Central Library	Retain	Number of incidents per 10,000 visits

### Rating Scales

The annual risk review includes an assessment of the likelihood and the impact of specific risk factors, which together comprise a matrix. Assessment of the likelihood and impact has been on a five-point scale, creating a 5 by 5 matrix.

Likelihood currently uses the following scale:

- Rare (Every 5 years) – 5 post-mitigation factors
- Unlikely (Every 2 to 4 years) – 4 post-mitigation factors
- Low (Every 2 years) – 1 post-mitigation factor
- Medium (Annually) – 10 post-mitigation factors
- High (More than 1 instance per year) – 1 post-mitigation factor

As there is little data that supports this level of distinction for our factors at the low likelihood end of the scale, Administration recommends consolidating into three levels of likelihood:

- Low – Less than every 2 years
- Medium – Between 1 and 2 years
- High – At least annually

Impact currently uses the following scale:

- Insignificant (No or minor impact) – 3 post-mitigation factors
- Low (Not important to the Board) – 9 post-mitigation factors
- Moderate (Report to the Board) – 8 post-mitigation factors
- High (Very important to the Board) – 1 post-mitigation factors
- Catastrophic (Threatens continuity) – 0 post-mitigation factors

Again, Administration recommends consolidating to three levels of impact, as follows:

- Low – Minor impact only
- Medium – Possibility of operational failure
- High – Possibility of strategic failure



The resultant 3 by 3 matrix would produce three colored zones, which would be used to characterize the individual risk factors in both their pre and post-mitigation states and create a method to triage results over the course of the year.

		Likelihood		
		L	M	H
Impact	L			
	M			
	H			

The post-mitigation state, and more importantly, the actual reported value would be evaluated according to color, as in the table below:

	Continue to Monitor
	Review Management Controls
	Review Strategic Goals

Lastly, the regular presentation of results has been reformatted to include all information about a risk factor on a single page and allow for additional commentary to explain the current reading alongside the known information and the recent results. An example of this format is attached to this report.

## V. CONCLUSION

The existing risk register garners favourable reviews among its stakeholders and reflects positively the risk management activities of Administration. This review was undertaken to ensure continued relevance of the risk factors identified, and to improve the communication of risk information with the intent of fostering an open and continuous dialogue around the attainment of strategic goals.

This report recommends a modest number of changes to risk factors and a streamlined presentation of risk-related information and status.

## VI. RECOMMENDATION

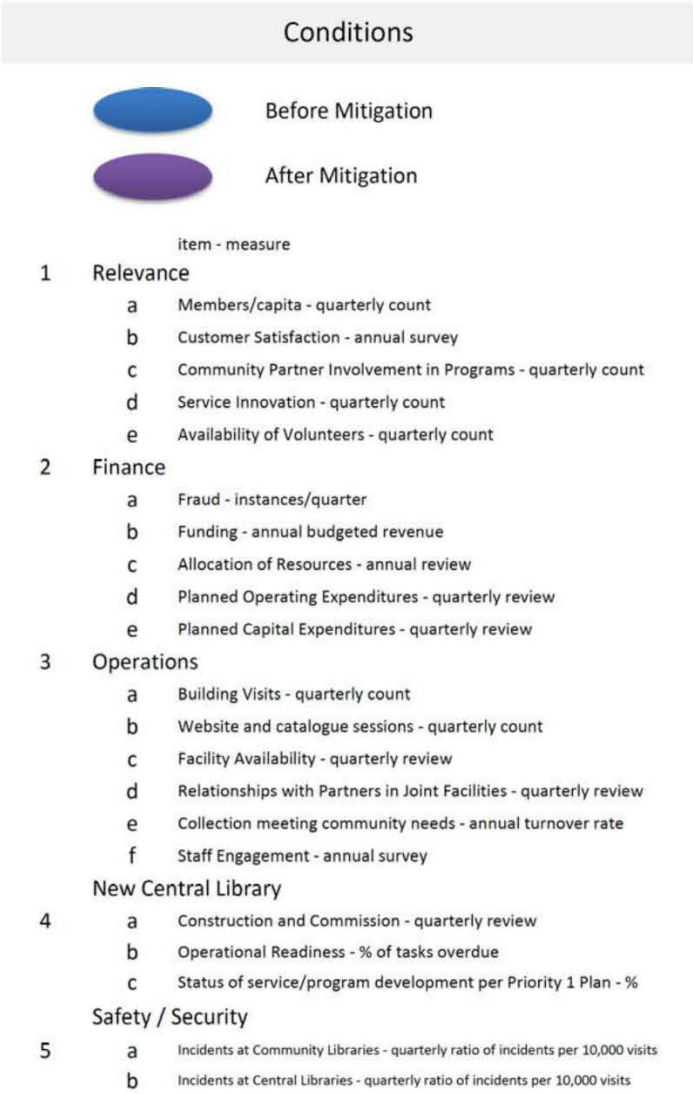
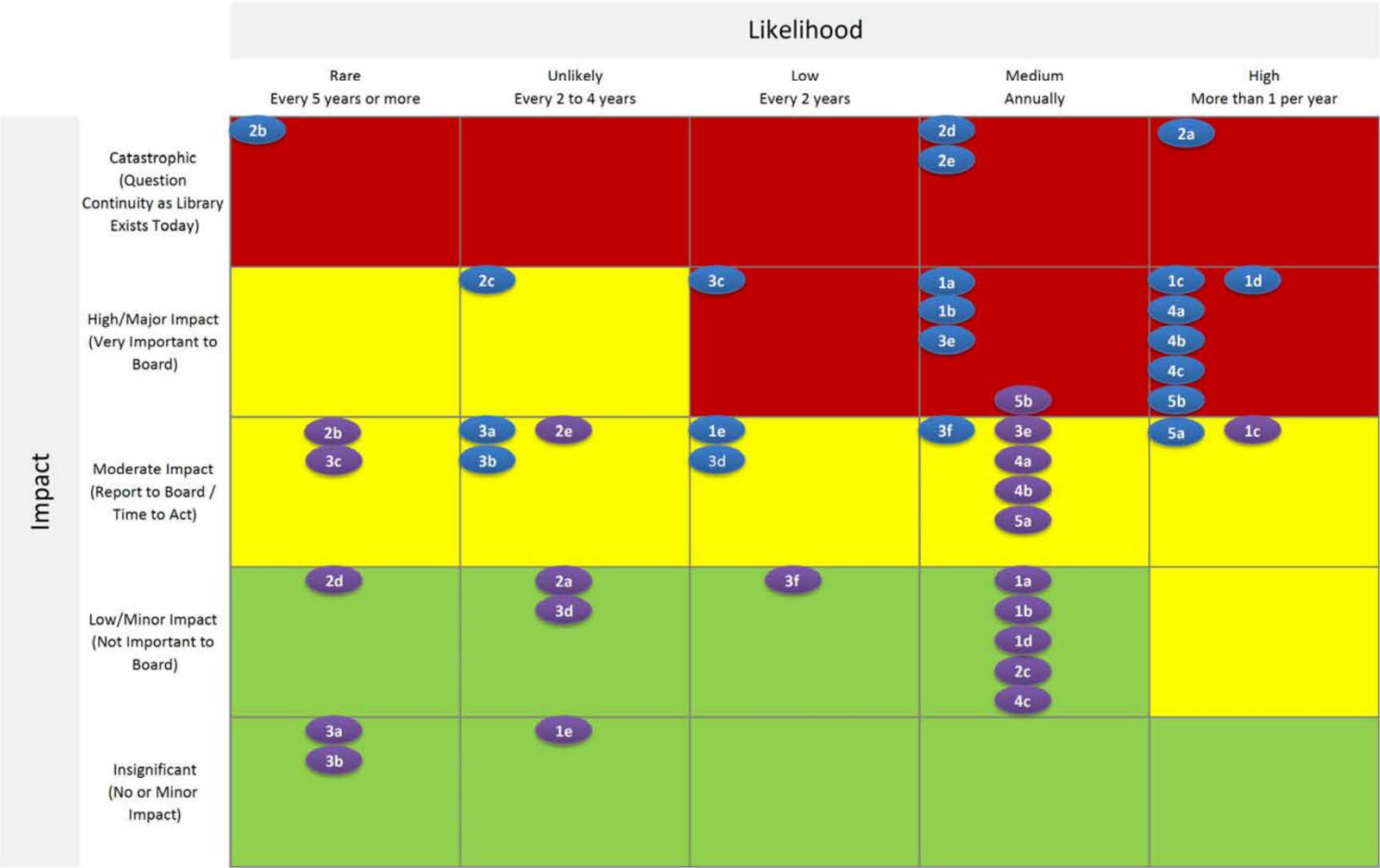
That the Audit and Finance Committee recommends this report, **2019 Annual Risk Review**, to the Calgary Public Library Board.

Attachments: 1] 2018 Heat Map  
 2] Draft Risk Factor Dashboard



Report to the Audit and Finance Committee  
Calgary Public Library Board  
March 22, 2018  
Annual Risk Review - Heat Map

Attachment 1

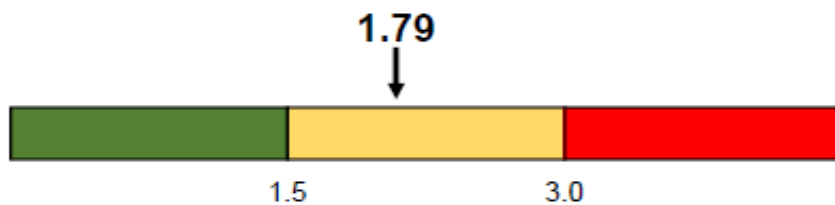


Calgary Public Library Board Meeting  
5:30 pm, Wednesday, March 27, 2019  
0-11 Boardroom, Central Library

### CENTRAL LIBRARY INCIDENTS

- The number of security incidents occurring at the Central Library normalized for visitor traffic. Reported quarterly
- Ensuring that library facilities are perceived as safe and welcoming spaces is a necessary condition to support achievement of the aims of the Strategic Plan

### CURRENT READING



### COMMENTARY

- This risk is expressed as the number of incidents reported per 10,000 visits

### MITIGATION STATUS AND ACTIONS

		Likelihood		
		L	M	H
Impact	L			
	M			
	H			
		Pre-Mitigation		
		Post-Mitigation		

- Staff training on safety and security issues added
- Updated Problem Situation Guide and Emergency Response Plan with critical incident procedures
- Improved incident reporting software and sharing of security-related information system-wide
- Security Advisor from City of Calgary seconded to CPL and enhanced relationship with CPS
- Improved the staff and procedures provided through the security contractor and increased security staffing where needed
- Improved security cameras deployed system-wide
- Programming and environmental design used to deter aberrant behaviour

### RECENT READINGS

Date	Reading	Status
2018Q3	2.35	
2018Q2	2.30	
2018Q1	3.14	
2017Q4	3.23	

Calgary Public Library Board Meeting  
5:30 pm, Wednesday, March 27, 2019  
0-11 Boardroom, Central Library

**Draft Unapproved**  
**Minutes**  
**Strategy and Community Committee Meeting**  
Calgary Public Library Board  
Central Library Boardroom 0-11  
**Tuesday, March 12, 2019**  
5.30 p.m.

**In Attendance:**

**Board**

Mr. Isaac Elias, Chair  
Ms. Janet Hutchinson  
Ms. Debra Giles  
Ms. Jocelyn Phu  
Mr. Rob Macaulay

**Administration**

Mr. Bill Ptacek, CEO  
Ms. Mary Kapusta, Director, Communications  
Mr. Paul Lane, Director, Corporate Services  
Ms. Sarah Meilleur, Director, Service Delivery  
Mr. Mark Asberg, Director, Service Delivery

**Regrets:**

Mr. Avnish Mehta (ex officio)

**I. Meeting Opening**

Mr. Elias respectfully acknowledged that we are gathered here today at a place called Moh'kinsstis, a Blackfoot word that means elbow. The word describes the landscape of what is now known as Calgary, an area where the Elbow River meets the Bow River.

It is in the spirit of respect and truth that we honour and acknowledge Moh'kinsstis, and recognize the traditional territories and oral practices of the Blackfoot people, the Nakoda people of the Stoney Nation, the Beaver people of the Tsuut'ina Nation, and the Métis Nation of Alberta, Region Three. This Library is one of 21 libraries across our city built on this traditional land. Finally, we acknowledge all people who make their homes in the Treaty 7 territory of Southern Alberta.

**II. Review of Agenda**

The Agenda was approved with no changes.

**III. Approval of Minutes**

MOVED by Ms. Giles, that the Minutes of the February 12<sup>th</sup>, 2019 meeting be approved as presented.  
Carried Unanimously

#### IV. Business Arising and Review of Action Items

Task	Responsible	Deadline
Going forward the agendas for Strategy and Community committee meetings will identify the alignment with the Strategic Plan, in keeping with the renewed board focus.	Administration	April 9 2019

#### V. Hours of Service Review

Ms. Meilleur reported the statutory obligation of the Library to report changes to the Library hours of services to the Calgary Public Library Board. The changes are the addition of Sunday hours year-round at Louise Riley, Village Square, and the Central Library, resulting in 15 libraries that will be opened on Sundays in the summer months. In addition, the Central Library is now open at 9:00am on Saturday mornings, and with the additional Seton Library hours it adds another 70 hours per week of service.

Task	Responsible	Deadline
Include the requirement of statutory obligation to the Board to workplan.	Administration	March 2020

#### VI. NCL Lessons Learned

Ms. Meilleur reported on the learnings gathered from both formal and informal ways, in four key areas: Project Management, Staff Readiness, Communication, and Building Construction/Infrastructure since opening day in November. There have been 670,000 visitors and 700,000 in membership systemwide. Project Management approaches within the different departments recognized a need for efficiency and communication across the library. The Service Design and Marketing & Communications department will create a holistic approach that will allow the library to work towards a consistent, transparent, project management process that will be more effective.

The library has also encountered several challenges that includes events management resourcing, accessibility challenges, AV commissioning delay due to full bookings of the meeting rooms, and wear and tear on the building. Several changes are being implemented such as adding more resources to support event management demands, a coordinated team working to address issues relating to accessibility, blocking of times at least two months in advance to address AV issues, and adding additional resources to facilities to ensure adequate support is provided to monitor the wear and tear.

The Library also continues to share lessons learned with other libraries around the world.

#### VII. Board Retreat Review



The committee collectively agreed the objective of the retreat were met. They were pleased with the two topics, venue, food, speakers, and In-Camera session. Overall satisfaction was unanimous.

#### **VIII. Board Advocacy Plan Review**

The Committee reviewed the Board Advocacy Priorities. Going forward all new Board members would receive a copy of the Advocacy plan to give them clarity of their positions.

Task	Responsible	Deadline
Amend the title “Celebrate the <b>Growth</b> of the Calgary Public Library to Celebrate the <b>Initiatives</b> of Calgary Public Library.	Administration	March 2020
Insert a sub heading “Leading through the Strategic Plan”	Administration	March 2020
Amend the Role titles to Connector	Administration	March 2019

#### **IX. Other Business**

No other business

#### **X. Adjournment**

MOVED by Mr. Macaulay that the meeting be adjourned at 7.07 pm.

Transcribed by Dee Adekugbe

---

Mr. Isaac Elias  
Chair

---

Mr. Bill Ptacek  
CEO

Calgary Public Library Board Meeting  
5:30 pm, Wednesday, March 27, 2019  
0-11 Boardroom, Central Library

Calgary Public Library Board  
Strategy & Community Committee  
March 12, 2019  
**Increasing Hours of Service**

**I. Purpose**

For the Board's review, Service Delivery is presenting the following, annual update on Calgary Public Library's hours of service. This annual report is a statutory obligation from the Libraries Act.

**II. Extended Service Hours**

Increased use of Library meeting rooms, public access network, computers, printing services, and open space clearly points to a continually growing appetite for augmented hours of service. In response, the Library was pleased to report last year that it was extending regular hours in multiple locations, and with the additional of the self-serve location at Rocky Ridge, adding over 2,200 hours of service to the previous 4,800 hours. In 2019, the Library is again proud to report that member service hours have been further extended by 3,917 hours over and above increases reported in 2017 and 2018.

Changes to report this year include the addition of Sunday hours year round at Louise Riley, Village Square, and the Central Library, resulting in 15/21 libraries open Sundays in the summer months. In addition the Central Library is now open at 9:00am on Saturday mornings, and the full complement of hours at our newly opened Seton Library adds another 70 hours per week of service.

The new hours of service are outlined in Attachment 1 and will be fully in effect this summer.

While regular hours of operation are the focus of this report, there are numerous other ways by which to measure the Library's effectiveness at extending the availability of its services to Calgarians, including:

- Providing twenty-four hours per day access to the Library website and the Library's extensive array of electronic resources
- Occasionally opening select libraries for special events or holidays (e.g. opening Memorial Park on Remembrance Day, seven community libraries on Family Day, and Central Library on Canada Day)
- Bringing hundreds of hours of Library service to community locations, schools and day homes across the city through the expansion Book Truck service, including the addition of one new Story Truck in 2018, which focuses on service to day homes
- Offering enhanced self-serve options in the Rocky Ridge Library all hours that the Shane Homes YMCA is open

### III. Risk Management

Risk	Mitigation	Risk Level
Current budget will not support additional opening hours.	We are deploying the current workforce and existing complement of hours in different ways to accommodate the extra hours of opening. New operational dollars support Sunday openings at the Central Library.	Low
Increased opening hours will not draw sufficient numbers of members to justify the expense.	Effective data collection tools are in place to track member visits to all Library locations, ensuring the Library has the necessary information to adjust course as necessary.	Low
Staff members may not appreciate changes to their schedules.	Managers work with individual team members to find solutions that work for the organization and team members.	Low
Members may not see the Library as being responsive enough to demands for increased hours of service or access.	To meet members' changing needs, the Library continues to explore and implement opportunities to provide services in different ways and at different times, including: ongoing evaluation of new and continuing hours, identification of opportunities for extended hours, and continuing investment in mobile libraries, virtual services and resources, and self-serve options.	Low

### IV. Recommendation

That the Strategy & Community Committee recommend that the Calgary Public Library Board receive this report, *Increasing Hours of Service*, for information.

Sarah Meilleur  
 Director, Service Delivery

Location	Current Hours	Future Hours (changes in bold)	Approximate additional hours per year <sup>3</sup>
Bowness	Mon to Wed: 10 am - 8 pm Thu: 10 am - 5 pm Fri: 10 am - 6 pm Sat: 10 am - 5 pm Sun (Sep-May): 12 pm - 5 pm		
Central	Mon to Thu: 9 am - 8 pm Fri: 9 am - 6 pm Sat: 10 am - 5 pm Sun (Sep-May): 12 pm - 5 pm	Mon to Thu: 9 am - 8 pm Fri: 9 am - 6 pm Sat: <b>9 am - 5 pm</b> <b>Sun: 12 pm - 5 pm</b>	127
Country Hills	Mon to Thu: 9 am - 9 pm Fri: 9 am - 6 pm Sat: 9 am - 5 pm Sun: 12 pm - 5 pm		
Crowfoot	Mon to Thu: 9 am - 9 pm Fri: 9 am - 6 pm Sat: 9 am - 5 pm Sun: 12 pm - 5 pm		
Fish Creek	Mon to Thu: 9 am - 9 pm Fri: 9 am - 6 pm Sat: 9 am - 5 pm Sun: 12 pm - 5 pm		

<sup>3</sup> Using 2018 as the benchmark

Location	Current Hours	Future Hours (changes in bold)	Approximate additional hours per year <sup>3</sup>
Forest Lawn	Mon to Thu: 10 am - 9 pm Fri: 10 am - 6 pm Sat: 10 am - 5 pm Sun (Sep-May): 12 pm - 5 pm		
Giuffre Family Library	Mon to Thu: 10 am - 9 pm Fri: 10 am - 6 pm Sat: 10 am - 5 pm Sun (Sep-May): 12 pm - 5 pm		
Judith Umbach	Mon to Thu: 10 am - 9 pm Fri: 10 am - 6 pm Sat: 10 am - 5 pm Sun (Sep-May): 12 pm - 5 pm		
Louise Riley	Mon to Thu: 10 am - 9 pm Fri: 10 am - 6 pm Sat: 10 am - 5 pm Sun (Sep-May): 12 pm - 5 pm	Mon to Thu: 10 am - 9 pm Fri: 10 am - 6 pm Sat: 10 am - 5 pm <b>Sun: 12 pm - 5 pm</b>	75
Memorial Park	Mon to Thu: 10 am - 8 pm Fri: 10 am - 6 pm Sat: 10 am - 5 pm Sun: 12 pm - 5 pm		

Location	Current Hours	Future Hours (changes in bold)	Approximate additional hours per year <sup>3</sup>
Nicholls Family	Mon to Thu: 9 am - 9 pm Fri: 9 am - 6 pm Sat: 10 am - 5 pm Sun: 12 pm - 5 pm		
Nose Hill	Mon to Thu: 9 am - 9 pm Fri: 9 am - 6 pm Sat: 9 am - 5 pm Sun (Sep-May): 12 pm - 5 pm		
Quarry Park	Mon to Thu: 9 am - 9 pm Fri: 9 am - 6 pm Sat: 9 am - 5 pm Sun: 12 pm - 5 pm		
Rocky Ridge <sup>4</sup>	Self-service hours of operation:  Mon to Fri: 5:30 am - 10:30 pm Sat to Sun: 7 am - 8:30 pm  Full service hours:  At least 35 hours per week, scheduled with programming and to meet high demand times.		

<sup>4</sup> The Library is open all hours the Shane Homes YMCA is open, but we are only reporting service hours for times when we have team members on hand at the location. Team members are on site at least 35 hours a week at Rocky Ridge.

Location	Current Hours	Future Hours (changes in bold)	Approximate additional hours per year <sup>3</sup>
Saddletowne	Mon to Thu: 9 am - 9 pm Fri: 9 am - 6 pm Sat: 9 am - 5 pm Sun: 12 pm - 5 pm		
Sage Hill	Mon to Thu: 10 am - 8 pm Fri: 10 am - 6 pm Sat: 10 am - 5 pm Sun: 12 pm - 5 pm		
Shawnessy	Mon to Thu: 9 am - 9 pm Fri: 9 am - 6 pm Sat: 9 am - 5 pm Sun: 12 pm - 5 pm		
Seton		<b>Mon to Thu: 9 am - 9 pm</b> <b>Fri: 9 am - 6 pm</b> <b>Sat: 9 am - 5 pm</b> <b>Sun: 12 pm - 5 pm</b>	3,640
Signal Hill	Mon to Thu: 9 am - 9 pm Fri: 9 am - 6 pm Sat: 9 am - 5 pm Sun: 12 pm - 5 pm		



Location	Current Hours	Future Hours (changes in bold)	Approximate additional hours per year <sup>3</sup>
Southwood	Mon to Thu: 10 am - 9 pm Fri: 10 am - 6 pm Sat: 10 am - 5 pm Sun (Sep-May): 12 pm - 5 pm		
Village Square	Mon to Thu: 9 am - 9 pm Fri: 9 am - 6 pm Sat: 9 am - 5 pm Sun (Sep-May): 12 pm - 5 pm	Mon to Thu: 9 am - 9 pm Fri: 9 am - 6 pm Sat: 9 am - 5 pm <b>Sun: 12 pm - 5 pm</b>	75



## Calgary Public Library Board Advocacy Priorities March 12, 2019

Inclusion, Curiosity and Collaboration. These values guide the Library Board's advocacy efforts, to ensure that we are leading, connecting, and learning in focused ways that support the achievement of the Library's vision *Potentials Realized*.

Role	Board Advocacy Priorities
Leader	<b>Build and Maintain Relationships with Existing and Potential Partners</b> Strategic networking to help create collaborative opportunities to sustain and expand Library services and programs <i>For instance, identifying potential Library partners and connecting them with Library administration, attending events supporting Library partners</i>
Leader	<b>Promote Volunteerism at the Library</b> Supporting the work of Volunteer Resources <i>For instance, connecting potential volunteers with the Library and thanking volunteers individually or collectively for their contributions</i>
Leader	<b>Celebrate Library Initiatives</b> Participating in the activation and launch of new Library initiatives and programs <i>For instance, attending launch events and announcements.</i>
Connector	<b>Connect with Municipal, Provincial, or Federal Government Leadership</b> Providing support for building stronger partnerships/relationships with all levels of government (primarily City of Calgary, but also relevant Provincial and Federal Ministries/Departments/Institutions) <i>For instance, participating in meetings with new City Councillors or provincial and federal government representatives</i>
Connector	<b>Support the Calgary Public Library Foundation</b> Working with the Foundation to identify roles and opportunities in support of the Foundation's development goals <i>For instance, participating in Foundation led Library tours, attending Foundation events and occasions recognizing philanthropic support of the Library</i>
Connector	<b>Represent the Community to the Library</b> Conveying community information to the Library and leveraging community connections  <i>For instance, relaying community comments to administration, being an active citizen (e.g. in Community Associations) who gains intelligence and cultivates contacts beneficial to the Library</i>
Connector	<b>Attend the Alberta Library Conference</b> Exploring and sharing best and leading practices with other Alberta libraries <i>For instance, presenting new and successful Calgary Public Library Board initiatives, networking, and building relationships</i>
Learner	<b>Learn, Change, and Grow with the Library</b> Building personal capacity to speak confidently about Library priorities and the continuing evolution of Library services and programs <i>For instance, developing awareness and knowledge in key areas of focus for the Library on an ongoing basis, and through the Library Board Retreat (e.g. working with Indigenous communities, early literacy, Library service transformation)</i>



**Draft Unapproved**  
**Minutes**  
**Governance Committee Meeting**  
Calgary Public Library Board  
New Central Library, 0-11 Boardroom  
**Wednesday, March 6, 2019**  
5:30pm

**In Attendance:**

**Board**

Ms. Shereen Samuels, Chair  
Ms. Janet Hutchinson  
Mr. Andrew Roydch  
Ms. Debra Giles  
Mr. Avnish Mehta (*teleconference*)

**Administration**

Mr. Bill Ptacek, CEO  
Mr. Mark Asberg, Director, Service Delivery

**Guest:**

NA

**Regret:**

NA

**I. Treaty 7 Opening**

Ms. Samuels respectfully acknowledged that the Committee is meeting today at a place called Moh'kinsstis, a Blackfoot word that means elbow. The word describes the landscape of what is now known as Calgary, an area where the Elbow River meets the Bow River.

It is in the spirit of respect and truth that we honor and acknowledge Moh'kinsstis, and recognize the traditional territories and oral practices of the Blackfoot people, the Nakoda people of the Stoney Nation, the Beaver people of the Tsuut'ina Nation, and the Métis Nation of Alberta, Region Three. This Library is one of 21 libraries across our city built on this traditional land. Finally, we acknowledge all people who make their homes in the Treaty 7 territory of Southern Alberta.

**II. Review of Agenda**

MOVED by Mr. Roydch that the Agenda be approved as presented.

Carried Unanimously

**III. Approval of Minutes**

AMENDED minutes moved by Ms. Hutchinson, that the minutes of February 6, 2019, Governance Committee meeting be approved as amended:

- **Item VII Board Meeting Frequency.** *The Committee discussed the frequency of the Board meetings and will review and approve the new schedule at the March 2019 Board Meeting, not at the Board Retreat as previously documented.*

Carried Unanimously

#### **IV. Business Arising from Minutes**

##### **a. Naming Policy Discussion**

After deliberation, the Committee decided to present at the March 27<sup>th</sup>, 2019 Calgary Public Library Board meeting, the two research reports from ViTreo Group and the Executive Summary by Ms. Humphrey for the Board to review In-Camera. In addition to the six recommendations by ViTreo Group, the Committee will consider developing an additional Honoring Naming Policy for the Board's consideration. The Committee also suggested that members of the Calgary Public Library Board who are interested in further learnings from ViTreo Group on the Naming Policy research could attend the upcoming Calgary Foundation Board meeting.

#### **V. Orientation Process**

The Committee reviewed the orientation process and concluded that members of the Board will be given the opportunity to nominate other members of the Board before the Organizational Meeting through email; there will be no calls from the floor. Updates to the Board Buddy system were also discussed.

<b>Task</b>	<b>Responsible</b>	<b>Deadline</b>
The Board Buddy System will be reviewed, formalized and communicated to ensure new members are effectively oriented.	Chair	March
Send out New Board Member Checklist to Chair	Administration	March
Library Buddies to be included in March Board Meeting Package	Administration	March
Advocacy Item: Library and External Networks to be added to Strategy & Community Committee agenda in April.	Chair	March

#### **VI. Board Meeting Frequency**

The Committee discussed the frequency of the Board meetings and concluded that the CEO Performance Review will be at the June Board Meeting.

Proposed Board Meeting Schedule	
Month	Required Activity
November	<ul style="list-style-type: none"> <li>Board Meeting: <ul style="list-style-type: none"> <li>Q3 Reporting</li> <li>First meeting of the year</li> <li>Organizational Meeting</li> <li>Welcome and onboarding new Board Members, if necessary</li> <li>Annual Board self-evaluation</li> </ul> </li> </ul>
December	<ul style="list-style-type: none"> <li>No Meetings</li> </ul>
January	<ul style="list-style-type: none"> <li>Board Meeting <ul style="list-style-type: none"> <li>Q4 Reporting</li> <li>Approve budget</li> <li>Discuss board retreat objectives</li> <li>Review Strategic Initiatives and Committee Workplans for the Year</li> </ul> </li> <li>Strategy &amp; Community Committee Meeting</li> <li>Audit &amp; Finance Committee Meeting</li> <li>Governance Committee Meeting</li> </ul>
February	<ul style="list-style-type: none"> <li>Strategy &amp; Community Committee Meeting</li> <li>Governance Committee Meeting</li> </ul>
March	<ul style="list-style-type: none"> <li>Board Meeting <ul style="list-style-type: none"> <li>Review and approve audited financial statements</li> <li>Any approvals needed in preparation for City of Calgary Civic Partners' presentations</li> <li>Any approvals or recommendations needed for the annual Board recruitment process is by reappointments.</li> <li>Retreat, as designed by Strategy &amp; Community Committee in consultation with the Board</li> </ul> </li> <li>Strategy &amp; Community Committee Meeting</li> <li>Audit &amp; Finance Committee Meeting</li> <li>Governance Committee Meeting</li> </ul>
April	<ul style="list-style-type: none"> <li>Strategy &amp; Community Committee Meeting</li> <li>Audit &amp; Finance Committee Meeting</li> <li>Governance Committee Meeting</li> </ul>
May	<ul style="list-style-type: none"> <li>Strategy &amp; Community Committee Meeting</li> <li>Audit &amp; Finance Committee Meeting</li> <li>Governance Committee Meeting</li> </ul>
June	<ul style="list-style-type: none"> <li>Board Meeting <ul style="list-style-type: none"> <li>Q1 Reporting</li> <li>Annual Risk Review (Heat Map) (assuming this remains part of the risk management process)</li> <li>CEO Performance Review – review and approve results</li> </ul> </li> </ul>
July	<ul style="list-style-type: none"> <li>Audit &amp; Finance Committee Meeting</li> </ul>
August	<ul style="list-style-type: none"> <li>No Meetings</li> </ul>
September	<ul style="list-style-type: none"> <li>Board Meeting <ul style="list-style-type: none"> <li>Q2 Reporting</li> </ul> </li> </ul>

	<ul style="list-style-type: none"><li>○ Last meeting of the year and to ensure the Board meets at least once every four months</li><li>○ Receive Audit &amp; Finance Committee's Review of Q1 and Q2 Financials, to highlight the financial status at this point in the year</li><li>○ Review progress on Strategic Initiatives laid out in January</li><li>○ Approve the Governance Committee's recommended Board appointments and alternates, and officially recommend them to City Council</li><li>○ Callout for Alberta Library Conference presentations</li><li>● Strategy &amp; Community Committee Meeting</li><li>● Governance Committee Meeting</li></ul>
October	<ul style="list-style-type: none"><li>● Strategy &amp; Community Committee Meeting</li><li>● Audit &amp; Finance Committee Meeting</li><li>● Governance Committee Meeting</li></ul>

MOVED by Mr. Mehta that the proposed Calgary Public Library Board 2019 Meeting Schedule be approved as presented.

Motion Carried  
Abstention: Ms. Giles

## VII. Other Business

There was no other business.

## X. Adjournment

MOVED by Ms. Hutchinson, that the meeting be adjourned at 6:30 pm.

Transcribed by Dee Adekugbe

---

Ms. Shereen Samuels  
Chair

---

Mr. Bill Ptacek



## Library Board Meeting Schedule

As of February 11, 2019

# 2018 - 2019

Legend	
Meeting	Time
BRD Regular Board Meeting	5:30 PM
A&F Audit & Finance Committee	5:30 PM
GOV Governance Committee	5:30 PM
S&C Strategy & Community Comm.	5:30 PM
SP Special Board Session / Retreat	TBD: Early to mid-March
F Foundation Board Meeting	5:30 PM
AGM Foundation AGM	5:30 PM
CA City's Audit Committee	9:30 AM
SPC City's SPC on CPS (Civic Partner Report)	9:30 AM
ALC Alberta Library Conference, Jasper	Apr 25-28
ORG Board Organizational Meeting	5:30 PM
EPL EPL-CPL Boards Joint Meeting	
HOL Holidays	

November 2018						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
HOL			ORG			
18	19	20	21	22	23	24
25	26	27	28	29	30	
			BRD			

December 2018						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
		HOL	HOL			

January 2019						
S	M	T	W	T	F	S
		1	2	3	4	5
		HOL				
6	7	8	9	10	11	12
		S&C				
13	14	15	16	17	18	19
			GOV			
20	21	22	23	24	25	26
		A&F				
27	28	29	30	31		
			BRD			

February 2019						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
			GOV			
10	11	12	13	14	15	16
		S&C				
17	18	19	20	21	22	23
		HOL	F			
24	25	26	27	28		

March 2019						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
			GOV			SP
10	11	12	13	14	15	16
		S&C				
17	18	19	20	21	22	23
		A&F				
24	25	26	27	28	29	30
			BRD			
31						

April 2019						
S	M	T	W	T	F	S
	1		3	4	5	6
			GOV			
7	8	9	10	11	12	13
		S&C				
14	15	16	17	18	19	20
		A&F				
21	22	23	24	25	26	27
				ALC	ALC	ALC
28	29	30				
ALC						

April 16th - Foundation

May 2019						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
		SPC	GOV			
12	13	14	15	16	17	18
		F	S&C			
19	20	21	22	23	24	25
	HOL					
26	27	28	29	30	31	

June 2019						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
			GOV			
9	10	11	12	13	14	15
		S&C				
16	17	18	19	20	21	22
23	24	25	26	27	28	29
			BRD	CA		
30						

July 2019						
S	M	T	W	T	F	S
	1	2	3	4	5	6
	HOL					
7	8	9	10	11	12	13
14	15	16	17	18	19	20
		A&F				
21	22	23	24	25	26	27
28	29	30	31			

August 2019						
S	M	T	W	T	F	S
					1	2
						3
4	5	6	7	8	9	10
	HOL					
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 2019						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
	HOL		GOV			
8	9	10	11	12	13	14
		S&C				
15	16	17	18	19	20	21
		F				
22	23	24	25	26	27	28
			BRD			
29	30					

October 2019						
S	M	T	W	T	F	S
		1	2	3	4	5
			GOV			
6	7	8	9	10	11	12
		S&C				
13	14	15	16	17	18	19
	HOL					
20	21	22	23	24	25	26
		A&F				
27	28	29	30	31		

November 2019						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
	HOL		ORG			
17	18	19	20	21	22	23
		F				
24	25	26	27	28	29	30
			BRD			

December 2019						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
			HOL	HOL		
29	30	31				

### Notes:

Audit Financial Report to the Board Meetings:

June Q1      September Q2      November Q3      January Q4



**Report to the Calgary Public Library Board**  
Calgary Public Library Foundation Update  
March 21, 2019

**Highlights**

**Gifts Secured**

- \$110,000 Government CEIS Grant for Job Desk
- \$49,953 Government CIP Grant for Childminding
- \$7,840 Government STEP Grant for Foundation Summer Students

**Asks Pending**

- \$500,000 – \$3,000,000 Individual Donor for Teen Space
- \$375,000 Pembina for Engine 23 programs
- \$250,000 Individual Donor for space at Central Library
- \$150,000 Co-op grant for Nose Hill Early Learning Centre
- \$107,000 Calgary Flames Foundation for Ultimate Summer Challenge
- \$103,459 Calgary Learns for Digital Learning In the Community
- \$100,000 Individual Donor for Giuffre Family Library
- \$75,000 Poelzer Foundation for Fish Creek Early Learning Centre
- \$40,000 Calgary Learns grant for Igniting the Fire
- \$20,000 Telus Community grant for AR/VR Coding Buddies
- \$17,425 Alberta Foundation for the Arts for 2019 Author in Residence
- \$10,000 Better World Books for Library Goes to Kindergarten
- \$7,840 Canada Summer Jobs Grant for Foundation Summer Students

**Declines**

- \$350,000 Government Public Safety for Kids Hub
- \$229,110 Government CFEP Grant for Engine 23
- \$50,000 Individual Donor's legacy gift
- \$19,870 Parks Canada for Recreation Leaders

**Other Highlights**

- Strategic Plan initiatives are underway including expansion of planned and legacy giving, streamlining of stewardship practices, cash flow forecasting and International Fundraising Conference planning.
- Direct Mail was sent on March 4 with a "Be a Hero of Our Story" theme.
- Discussions have begun to permit the use of Christian Moeller's Central Library art for Library Store products.
- 2018 Year in Review will be released the final week of March.

**Forecast**

- April 10 #LibraryGivingDay, an initiative across libraries in North America
- May 9 Leave a Legacy event by Canadian Association of Gift Planners at Calgary Zoo

Calgary Public Library Board Meeting  
March 27, 2019

- May 14 Annual General Meeting at Central Library
- May 25 Launch of Rosza Arts at the Library at Seton Library
- May 27 Spring Direct Mail with match from BMO in support of Ultimate Summer Challenge
- May 31 Julia Turnbull gift celebration at Central Library
- June 11 Fundraising Breakfast at Central Library. We are seeking table captains to invite 8 guests to learn more about the library
- July 20 Book Drive at Nose Hill, Signal Hill and Fish Creek
- July 26 Locked Library at Central Library which will launch a corporate challenge package
- July 28 – July 30 Library Fundraising Conference at Central Library which has a waiting list of 59 library fundraisers from North America

**Organizational News**

- Brent Buechler retired from his role as Vice-President on March 7
- Maegan Marshall joined as Communication Associate on March 11

**Add In Campaign to Date**

- Campaign to Date Raised: \$339,476,297
- Year to Date Raised: \$1,818,712
- Total Campaign Gifts: 62,019
- Unique Supporters: 18,867
- Windows of Opportunity: 2,316
  - 2100 at \$100
  - 128 at \$2018
  - 88 at \$5000