



Calgary

City Auditor's Office

**4th Quarter 2019 Report
October 1, 2019 – December 31, 2019**

January 24, 2020

**Katharine Palmer
City Auditor**

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1. Status Update

Key Performance Indicators				
Measure Area	Performance Indicator	Target	Q3 2019	Q4 2019
Efficiency	On Track to Annual Plan	Q3-85% Q4-95%	68%	96%
Effectiveness	Timely Implementation of Audit Rec.	65%	75%	75%
Quality	Client Satisfaction	85%	99%	N/A*
Staff	Training Plan Achieved	90%	95%	83%

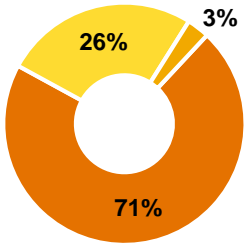
*No survey responses received in this quarter.

Budget Spend			
	2019 Annual Budget	Actual to Date	Variance
Salary	2,684	2,585	(99)
Tools & Technology	120	108	(12)
Training	52	56	4
Contracted Work	0	10	10
Other	78	78	0
Total	2,934	2,837	(97)

Whistle-blower Program Activity

New Reports (Q4 – 2019)

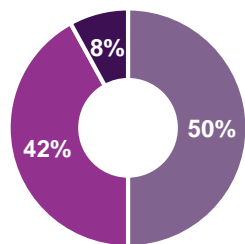
34



- 24 Employee
- 9 Non-employee
- 1 Undetermined

In-Progress Investigations (Q4 – 2019)

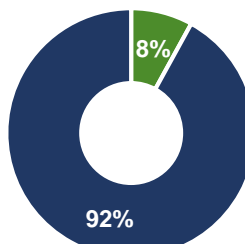
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- 6 City Auditor's Office
- 5 WBP Triage Partners
- 1 Management

Closed Investigations (Q4 – 2019)

9

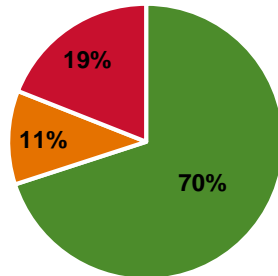


Recommendation Categories*

- 1 Health, Safety and Environment
- 11 HR, Diversity and Respectful Workplace

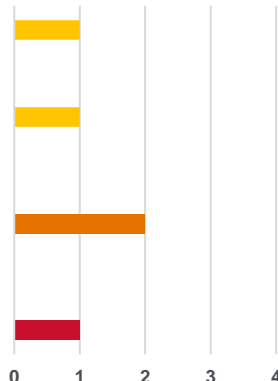
Recommendation Follow-up

Results of 27 Recommendations Due in Q4 (Q3 - 21)



- 19 Implemented (Q3 - 81%)
- 3 Closed - Alternative Mitigation (Q3 - 0%)
- 5 Required Additional Time (Q3 - 19%)

Outstanding Recommendations # of Revised Date Requests

<p>AC2019-0010 Calgary Parking Authority Asset Mgt. Processes</p> <p>AC2018-1032 Real Estate Acquisitions (Green Line LRT)</p> <p>AC2019-0353 Green Line Governance</p> <p>AC2018-0088 Green Line Engagement</p>		<ul style="list-style-type: none"> ■ 1st revised date ■ 2nd revised date ■ 4th revised date
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of Revised Date Requests

*Recommendations/Corrective Actions are published at www.calgary.ca/whistle

2018/2019 Annual Audit Plan – Status as at December 31, 2019

2018/2019 Annual Audit Plan				
#	Title	Description	Report Target	Status
2018 Carry Forward				
1	Calgary Parking Authority	An operational audit of Calgary Parking Authority's asset management processes for the parkade portfolio that they own and operate.	Q1, 2019	Reported 01/31/19
2	Planning Application Review and Approval Process (Previous Title: Community Planning/Calgary Approvals)	An operational audit to assess the effectiveness of controls and risk mitigation processes to deliver quality, fair and timely decisions that support development realization.	Q1, 2019	Reported 04/23/19
3	Calgary Community Standards – Livery Transport Services	An operational audit assessing the effectiveness of internal controls that support public and driver safety.	Q1, 2019	Reported 03/22/19
4	Annual Control Environment Assessment	An operational audit assessing the design effectiveness of the Annual Control Environment Assessment and assessing the operating effectiveness of control activities which support COSO Principle 3: Establishes Structure, Authority and Responsibility.	Q1, 2019	Reported 02/28/19
5	Emergency Management	An operational audit of emergency preparedness and related business continuity plans.	Q2, 2019	Reported 06/27/19
2019 Audits				
1	Green Line – Governance	An operational audit of Green Line Project organization/governance framework. Citizen Priority – A City that Moves	Q2, 2019	Reported 03/22/19

2018/2019 Annual Audit Plan				
#	Title	Description	Report Target	Status
2	Off-site Levy Administration	An operational/IT audit of the effectiveness of City processes (including calculation practices) and system controls that support capital cost recovery and use of collected levies governed by the 2016 Off-site Levy Bylaw. Citizen Priority – A Well-Run City	Q3, 2019	Reported 10/31/19
3	Warehouse/Inventory Systems	An operational audit of warehouse and inventory systems supporting significant City assets. Citizen Priority – A Well-Run City	Q3, 2019	Reported 09/06/19
4	Pensions Compliance	A compliance audit as required by Alberta Pension Services (APS) providing independent triennial assurance over three City pension plans (LAPP, LAPP Fire, and SFPP). Citizen Priority – A Well-Run City	Q2, 2019	Reported to APS 06/27/19
5	Waste and Recycling Services – Cart Contamination Prevention	An operational audit of the effectiveness of contamination prevention activities supporting the Waste and Recycling Services cart programs. Citizen Priority – A Healthy and Green City	Q3, 2019	Reported 12/06/19
6	Budget Management	An operational audit of processes and reporting tools available to DeptID owners to support effective management of their operating budget. Citizen Priority – A Well-Run City	Q4, 2019	Reporting
7	Corporate Issue Management Program	An operational audit on the maturity of The City's Corporate Issue Management Program. Citizen Priority – A Well-Run City	Q4, 2019	Reporting

2018/2019 Annual Audit Plan				
#	Title	Description	Report Target	Status
8	Calgary Fire - Inspections	An operational audit of the efficiency and effectiveness of Calgary Fire's inspection activities. Citizen Priority – A City of Safe and Inspiring Neighbourhoods	Q1, 2020	Fieldwork
9	Roads – Pothole Remediation	An operational audit of the efficiency and effectiveness of pothole remediation. Citizen Priority – A City that Moves	Q1, 2020	Fieldwork
10	Elections Follow-up	A follow-up audit to review action plans implemented in response to the 2017 Municipal Election Review (AC2018-0852). Citizen Priority – A Well-Run City	Q2, 2020	Reporting
2020 Audit Plan Brought Forward				
1	Opportunity Calgary Investment Fund	An operational audit of Opportunity Calgary Investment Fund's grant administration. Citizen Priority – A Prosperous City	Q2, 2020	Fieldwork

Q4 2019 Recommendation Follow-up– In-Progress Action Plans

Q4 2019 ACTION PLANS REQUIRING ADDITIONAL TIME TO IMPLEMENT			
Report # & Title	Revision #	New Revised Date	Recommendation
AC2018-0088 Green Line Engagement	4	March 31, 2020	#1- The Green Line Project Manager include a communications and engagement budget in the approved annual engagement plans, based on cost estimates supported by activity work plans, and establish processes to support regular tracking, reporting, and review of all communication and engagement costs and forecasts.
AC2019-0353 Green Line Governance	2	March 31, 2020	#1- The Acting Managing Director of Green Line implement an updated Project governance framework, including defined and communicated roles, responsibilities and accountabilities, accompanying project organization structure, documented decision-making framework, and defined risk and issues management framework that supports achievement of Project objectives.
AC2019-0353 Green Line Governance	2	March 31, 2020	#2- Post project governance framework implementation, Acting Managing Director of Green Line lead a reassessment of Project risk to identify underlying or previously unknown risks, and incorporate into on-going risk management.
AC2018-1032 Real Estate Acquisitions (Green Line LRT)	1	March 31, 2020	#4- The Director, Real Estate & Development Services review and update the Sales, Acquisitions and Leases Environmental (S.A.L.E.) Policy, including responsibilities for large projects and reflecting an up-to-date City organization structure.
AC2019-0010 Calgary Parking Authority Asset Management Processes Audit	1	April 30, 2020	#2- The General Manager, develop an Asset Management Strategy that aligns asset management activities to organizational objectives and is integrated into areas with a role in asset management activities.