



Calgary

City Auditor's Office

4th Quarter 2020 Report October 1, 2020 – December 31, 2020

January 28, 2021

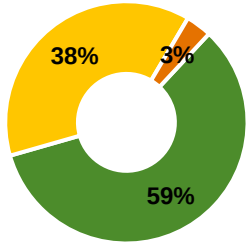
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1. Status Update

Key Performance Indicators				
Measure Area	Performance Indicator	Target	Q3 2020	Q4 2020
Efficiency	On Track to Annual Plan	Q1-26% Q2-59% Q3-82% Q4-95%	60%	75%
Effectiveness	Timely Implementation of Audit Rec.	65%	50%	67%
Quality	Client Satisfaction	85%	98%	98%
Staff	Training Plan Achieved	90%	86%	81%

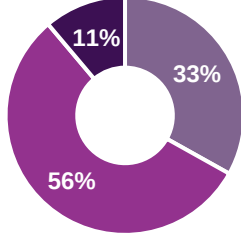
Budget (\$'000's)			
2020 Annual Budget		Actual to Date	Variance
Salary	2,764	2,477	287
Tools & Technology	130	166	(36)
Training	56	20	36
Professional Memberships	18	19	(1)
Contracted Services	4	0	4
Employee Recognition	3	0	3
Office Operating Costs	49	46	3
Total	3,024	2,728	296

New Reports (Q4 – 2020)
29



- 17 Employee
- 11 Non-employee
- 1 Undetermined

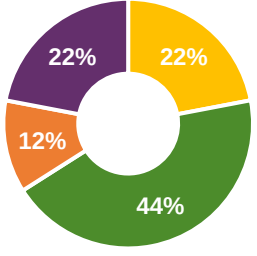
In-Progress Investigations (Q4 – 2020)
9



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

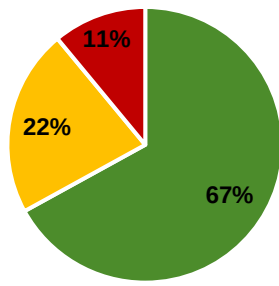
Closed Investigations (Q4 – 2020)
9

Recommendation Categories*



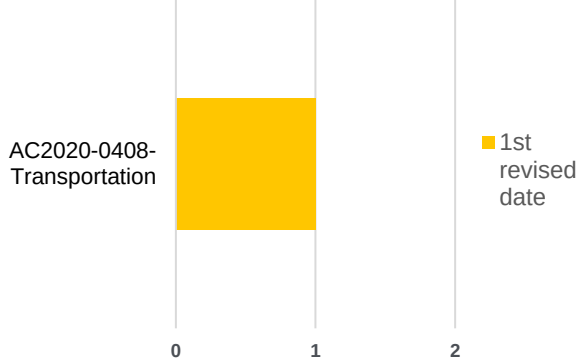
- 2 Business Integrity
- 4 Misuse, Misappropriation of Assets
- 1 HR, Diversity and Respectful Workplace
- 2 Health, Safety & Environmental

Results of 9 Recommendations Due in Q4 (Q3 - 17)



- 6 Closed - Implemented (Q3 - 59%)
- 2 Closed - Alternative Mitigation (Q3 - 0%)
- 1 Required Additional Time (Q3 - 41%)

Outstanding Recommendations # of Revised Date Requests



- 1st revised date

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

2. Initiative Briefing – Independent Review of Whistle-blower Program

An effective Whistle-blower Program is an integral component of reporting options available to City employees and Calgarians witnessing or suspecting acts of waste and/or wrongdoing. *Council Policy CC026* directs the City Auditor to establish procedures for receiving, assessing, appropriately investigating and reporting the outcome of all allegations and reports received under the Whistle-blower Program.

Procedures are routinely updated and are intended to align with best practices for managing an employee hotline and conducting related workplace investigations. In support of the City Auditor's Office commitment to ongoing improvement, and in alignment with the four guiding principles of **Resiliency, Reliability, Responsiveness** and **Risk Reduction** (4 R's), an independent review of the practices and procedures related to the day-to-day operations of the Whistle-blower Program will take place during Q1 2021.

The review will be conducted by Rubin Thomlinson LLP, regarded as the leading law firm in Canada specializing in workplace investigations. With a deep expertise in this field, Rubin Thomlinson LLP are called upon to conduct neutral workplace investigations across the country, both in the public and private sectors. The firm's lawyers draw upon their extensive experience to deliver highly-specialized workplace investigations and training for human resources professionals and managers. The definitive text on workplace investigations, *Human Resources Guide to Workplace Investigations*, was written by Rubin Thomlinson LLP's managing partners, Janice Rubin and Christine Thomlinson.



The review will comprise an evaluation of the Whistle-blower Program's effectiveness and efficiency in meeting best practice standards through:

- Review and assessment of the various policies, procedures and practices in place guiding decision-making and management of investigations;
- Assessment of investigation file structure;
- Review and assessment of practices for maintaining confidentiality, communication, and transparency;
- Review and assessment of investigation report format; and
- Interviews with 7-10 Whistle-blower Program stakeholders, including at least one member of Audit Committee.

Following their independent review and assessment, Rubin Thomlinson LLP will deliver a report to Audit Committee in Q2 2021 including any recommendations for improvement to support the ongoing alignment of the Whistle-blower Program to best practices.

2020 Audit Plan – Status as at December 31, 2020

2019-2020 Audit Plan				
#	Title	Description	Report Target	Status
2019 Carry Forward				
1	Elections Follow-up	A follow-up audit to review action plans implemented in response to the 2017 Municipal Election Review (AC2018-0852). <i>Citizen Priority – A Well-Run City</i>	Q1, 2020	Complete/ reported 2/13/2020
2	Budget Management	An operational audit of processes and reporting tools available to DeptID owners to support effective management of their operating budget. <i>Citizen Priority – A Well-Run City</i>	Q1, 2020	Complete/ reported 3/12/2020
3	Corporate Issue Management Program	An operational audit on the maturity of The City's Corporate Issue Management Program. <i>Citizen Priority – A Well-Run City</i>	Q1, 2020	Complete/ reported 3/12/2020
4	Calgary Fire - Inspections	An operational audit of the efficiency and effectiveness of Calgary Fire's inspection activities. <i>Citizen Priority – A City of Safe and Inspiring Neighbourhoods</i>	Q2, 2020	Complete/ reported 7/23/2020
5	Roads – Pothole Remediation	An operational audit of the efficiency and effectiveness of pothole remediation. <i>Citizen Priority – A City that Moves</i>	Q2, 2020	Complete/ reported 6/11/2020
2020 Audits				
1	Opportunity Calgary Investment Fund	An operational audit of Opportunity Calgary Investment Fund's grant administration. <i>Citizen Priority – A Prosperous City</i>	Q2, 2020	Complete/ reported 7/23/2020

2019-2020 Audit Plan				
#	Title	Description	Report Target	Status
2020 Audits				
2	Green Line Project Governance Follow-up	A follow-up audit to assess the effectiveness of actions implemented in response to the 2019 Green Line Project Governance Audit (AC2019-0353). <i>Citizen Priority – A City that Moves</i>	Deferred	Incorporated in the 2021 Audit Plan
3	Assessment Complaints	An operational audit to assess the effectiveness of the processes Assessment have implemented to minimize the risk of complaints increasing in volume. <i>Citizen Priority – A Prosperous City</i>	Q3	Complete/ reported 10/22/2020
4	Industrial Control Systems Security Audit	A technology and governance audit of the complex industrial control systems that support critical infrastructure in the Water and Transit business units. <i>Citizen Priority – A Well-Run City</i>	Deferred	Incorporated in the 2021 Audit Plan
5	Integrated Risk Management	An operational audit assessing the effectiveness of the Integrated Risk Management Program, which is a recurring audit (AC2014-0295) required under The Institute of Internal Auditor's International Standards for the Professional Practice of Internal Auditing. <i>Citizen Priority – A Well-Run City</i>	Q1 2021	Fieldwork

2019-2020 Audit Plan				
#	Title	Description	Report Target	Status
2020 Audits				
6	Safety Management	An operational audit assessing Administration's effective utilization of the Occupational Health and Safety Management Systems and related tools that support The City's objectives of a safe and healthy workplace for City employees. <i>Citizen Priority – A Well-Run City</i>	Deferred	Incorporated in the 2021 Audit Plan
7	311 Response	A City-wide operational audit assessing the effectiveness of processes to respond to citizen concerns received through 311. <i>Citizen Priority – A Well-Run City</i>	Q2 2021	Fieldwork
8	Councillor Expenses	An audit of Councillor expenses at the request of Council in response to Notice of Motion C2020-0263. <i>Citizen Priority – A Well-Run City</i>	Q3	Complete/ reported to Council 7/27/2020
9	Cyber Security Incident Response Follow-up Audit	A follow-up audit to review action plans implemented in response to the 2018 Cyber Security Incident Response Audit (AC2018-0410). <i>Citizen Priority – A Well-Run City</i>	Q1 2021	Reporting
2021 Audit Plan Brought Forward				
1	Green Line Program Governance Follow-Up Audit	A follow-up audit to assess the effectiveness of actions implemented in response to the 2019 Green Line Project Governance Audit (AC2019-0353). <i>Citizen Priority – A City that Moves</i>	Q2 2021	Fieldwork

Q4 2020 Recommendation Follow-up – In-progress Action Plans

Q4 2020 ACTION PLANS REQUIRING ADDITIONAL TIME TO IMPLEMENT			
Report # & Title	# of Revisions	New Revised Date	Recommendation
AC2020-0408 - Roads Pothole Remediation	1	06/30/2021	#4a)- The Manager of Roads Maintenance establish quality expectations supported by training and define measures to track and report on quality repairs.