



Calgary

City Auditor's Office

ISC: Unrestricted
AC2021-0151

Off-site Levy Annual Reporting Audit

Why we did this

- Determine whether the Off-site Levy (OSL) annual reporting process is effective and ensures complete, accurate, valid and transparent reporting on the collection and use of the OSL in a timely and efficient manner.

What we concluded

- Overall, we concluded that the annual reporting process was not effective.
- Root causes: absence of defined governance structure, absence of clear/consistent internal policies and procedures.
- Administration agreed to all eleven recommendations.

What's next

- Follow up on action plan commitments in response to recommendations 30 days after each commitment date.
- Recommendation 1: Stewardship
- Recommendations 2 -11

