



Calgary

City Auditor's Office

**4th Quarter 2021 Report
October 1, 2021 – December 31, 2021**

January 20, 2022

This page intentionally blank

1. Status Update

Key Performance Indicators				
Measure Area	Performance Indicator	Target	Q3 2021	Q4 2021
Efficiency	On Track to Annual Plan	Q1-17% Q2-36% Q3-72% Q4-95%	58%	83%
Effectiveness	Timely Implementation of Audit Rec.	65%	45%	50%
Quality	Client Satisfaction	85%	100%	99%
Staff	Training Plan Achieved	90%	95%	100%

Budget (\$'000's)			
Category	2021 Annual Budget	Actual to Date	Variance
Salary	2,802	2,454	348
Tools & Technology	130	140	(10)
Training	56	21	35
Professional Memberships	18	16	2
Contracted Services	7	25	(18)
Employee Recognition	3	0	3
Office Operating Costs	47	36	11
Total	3,063	2,692	371

Whistle-blower Program Activity

New Reports (Q4 – 2021)
36

Reports by Quarter

Quarter	Reports
Q4 20	29
Q1 21	35
Q2 21	41
Q3 21	42
Q4 21	36

Investigations by Quarter

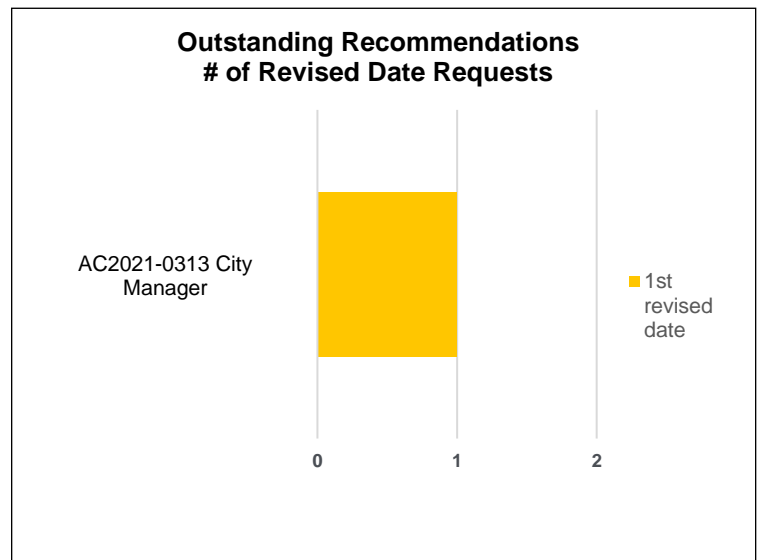
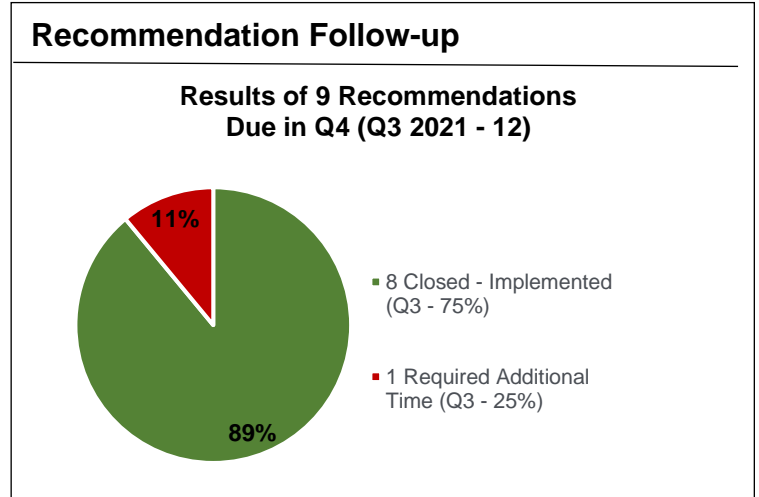
Quarter	Investigations
Q4 20	9
Q1 21	13
Q2 21	12
Q3 21	13
Q4 21	7

Classification of Substantiated Allegations*

Category	Count	Percentage
Respectful Workplace	5	72%
Accounts Payable	1	14%
Conflict of Interest	1	14%

Active Investigations (Q4 – 2021)
7

Closed Investigations (Q4 – 2021)
6



*An investigation may be comprised of multiple allegations and may result in multiple recommendations/corrective actions. Substantiated allegations and matters resulting in corrective action are summarized at www.calgary.ca/whistle

2021 Audit Plan – Status as at December 31, 2021

2021 Audit Plan				
#	Title	Description	Report Target	Status
2020 Audit Plan Carry Forward				
1	Cyber Security Incident Response Follow-up	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	Complete/ reported 3/18/2021
2	Integrated Risk Management	An operational audit assessing the effectiveness of the Integrated Risk Management Framework, 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>	Q2	Complete/ reported 5/20/2021
3	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	Complete/ reported 6/24/2021
2021 Audit Plan				
1	Green Line Program 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>	Q2	Complete/ reported 6/24/2021
2	Industrial Control Systems Security	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>	Q3	Complete/ reported 7/22/2021
3	2021 Municipal Election	An operational audit assessing readiness to deliver the 2021 Municipal Election. <i>Citizen Priority – A Well-Run City</i>	Q3	Complete/ reported 9/9/2021

2021 Audit Plan				
#	Title	Description	Report Target	Status
4	Acquisition of Goods and Services Under SOLE	A City-wide operational audit on the effectiveness of processes supporting the acquisition of goods and services during the State of Local Emergency (COVID-19 Pandemic). <i>Citizen Priority – A Well-Run City</i>	Q4	Complete/ reported 12/16/2021
5	Fleet Services – Operator and Public Safety	An operational audit assessing the design and operating effectiveness of key controls that support Fleet operator and public safety related to City Fleet operations. <i>Citizen Priority – A Well-Run City</i>	Q1 2022	Reporting
6	Hyperion Systems Governance	An operational audit of the effectiveness of governance related to the Hyperion system. <i>Citizen Priority – A Well-Run City</i>	Q1 2022	Reporting
7	Transportation Infrastructure – Construction Project	An operational audit of a project under the Main Streets Program. <i>Citizen Priority – A City that Moves</i>	Q1 2022	Reporting
8	Recreation Infrastructure Investments	An operational audit assessing the effectiveness of processes implemented by Calgary Recreation to support equitable infrastructure investments. <i>Citizen Priority – A Healthy and Green City</i>	Q2 2022	Fieldwork
9	Recruitment Processes	An operational audit of the effectiveness of the alignment of recruitment processes with The City’s diversity objectives. <i>Citizen Priority – A Well-Run City</i>	Deferred	To be completed as part of the 2022 Audit Plan
10	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	To be considered for inclusion as part of the 2023/2024 Audit Plan

2021 Audit Plan				
#	Title	Description	Report Target	Status
2022 Audit Plan Brought Forward				
1	Building Services- Public Protection Site Safety Plans (PPSSP)	An operational audit assessing the effectiveness and efficiency of Public Protection Site Safety Plans and associated inspections. <i>Citizen Priority – A City of Safe and Inspiring Neighbourhoods</i>	Q2 2022	Planning

Q4 2021 Recommendation Follow-up– In-Progress Action Plan

Q4 2021 ACTION PLANS REQUIRING ADDITIONAL TIME TO IMPLEMENT			
Report # & Title	# of Revisions	Revised Date	Recommendation
AC2021- 1099 Industrial Control Systems Security Audit	1	January 31, 2022	<p>#1b)- Details of this recommendation are confidential based on Section 20(1) of The Freedom of Information and Protection of Privacy Act, which states:</p> <p>“The head of a public body may refuse to disclose information to an applicant if the disclosure could reasonably be expected to:</p> <ul style="list-style-type: none"> (k) facilitate the commission of an unlawful act or hamper the control of crime, (m) harm the security of any property or system, including a building, a vehicle, a computer system or a communications system.”