



**Calgary**

City Auditor's Office

ISC: Unrestricted  
AC2023-0049 ATT2

# Real Estate & Development Services – Enhanced Rationalization Program Audit

## Why we did this

- The Enhanced Rationalization (ER) program was launched with the goal to accelerate the land rationalization process and identify additional surplus lands.
- The objective of this audit was to assess the effectiveness of the ER program in supporting the management of City-owned land.

## What we concluded

- Overall, we determined that the ER program is generally effective in supporting the management of City-owned land.
- We recommended that ER refine the mandate and objectives and support them with a risk management strategy, and monitor the resources assigned to ER, as the program does not have the dedicated resources initially planned.

## Why it matters

- Effective land management supports delivery of City services to business and citizens.
- The ER program supports the sale of surplus land to generate revenues to finance future land acquisitions, other corporate initiatives and an increase of the tax base.