



Calgary

City Auditor's Office

**4th Quarter 2022 Report
October 1, 2022 – December 31, 2022**

January 19, 2023

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1. Status Update

Key Performance Indicators				
Measure Area	Performance Indicator	Target	Q3 2022	Q4 2022
Efficiency	On Track to Annual Plan	Q1-22% Q2-56% Q3-84% Q4-95%	73%	92%
Effectiveness	Timely Implementation of Audit Rec.	65%	85%	56%
Quality	Client Satisfaction	85%	100%	98%
Staff	Training Plan Achieved	90%	93%	94%

Budget (\$'000's)			
Category	2022 Annual Budget	Actual to Date	Variance
Salary	2,775	2,274	501
Tools & Technology	130	125	5
Training	56	38	18
Professional Memberships	17	15	2
Contracted Services	7	193	(186)
Employee Recognition	3	0	3
Operating Costs	48	53	(5)
Total	3,036	2,698	338

Whistle-blower Program Activity

New Reports (Q4 – 2022)
21

Reports by Quarter

Quarter	Number of Reports
Q4 21	36
Q1 22	28
Q2 22	18
Q3 22	28
Q4 22	21

Active Investigations (Q4 – 2022)
4

Agging of Active Investigations

Category	Count
< 3 months	4
3 - 6 months	2
> 6 months	1

Closed Investigations (Q4 – 2022)
3

Classification of Substantiated Allegations*

100% No Substantiated Allegations in Q4

Recommendation Follow-up

Results of 16 Recommendations Due in Q4 (Q3 2022 - 14)

Category	Count	Percentage
9 Closed - Implemented (Q3 - 79%)	9	56%
1 Closed- Alternative Mitigation (Q3- 7%)	1	6%
6 Required Additional Time (Q3 - 14%)	6	38%

Outstanding Recommendations # of Revised Date Requests

Recommendation ID	Service Area	Revised Date Requests
AC2021-0923	People, Innovation & Collaboration Services	2 (2nd revised date)
AC2020-0343	Corporate Planning & Financial Services	1 (1st revised date)

*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

2022 Audit Plan – Status as at December 31, 2022

2022 Audit Plan				
#	Title	Description	Report Target	Status
2021 Audit Plan Carry Forward				
1	Hyperion Systems Governance	An operational audit of the effectiveness of governance related to the Hyperion system.	Q1	Complete/ reported 1/20/2022
2	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.	Q1	Complete/ reported 3/10/2022
3	Transportation Infrastructure– Construction Project	An operational audit of a project under the Main Streets Program.	Q1	Complete/ reported 4/21/2022
4	Recreation Infrastructure Investments	An operational audit assessing the effectiveness of processes implemented by Calgary Recreation to support equitable infrastructure investments.	Q2	Complete/ reported 6/16/2022
2022 Audit Plan				
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.	Q2	Complete/ reported 7/21/2022
2	Pension Compliance	A compliance audit as required by Alberta Pension Services providing independent triennial assurance over three City pension plans (LAPP, LAPP Fire and SFPP).	Q2 ¹	Complete/ reported to APS 6/20/2022
3	Green Line Program Schedule	An operational audit assessing the effectiveness of processes to create and monitor the baseline Program schedule.	Q3	Complete/ reported 11/9/2022
4	Facility Management– Asset Management	An operational audit assessing the effectiveness of processes to manage lifecycle costs and investments to mitigate safety risks and support service delivery.	Q3	Complete/ reported 10/13/2022

¹ Report to Alberta Pensions Services by June 30, 2022.

2022 Audit Plan				
#	Title	Description	Report Target	Status
5	Real Estate and Development Services– Land Management	An operational audit assessing the effectiveness of the Enhanced Rationalization Program supporting the management of City-owned land.	Q1 2023	Reporting
6	Calgary Housing Company– Vendor Procurement and Management	An operational audit assessing the effectiveness of processes to procure and manage vendors.	Q1 2023	Reporting
7	Code of Conduct Program Audit	An operational audit assessing the effectiveness of City Administration’s Code of Conduct Program supporting an ethical workplace.	Q1 2023	Reporting
8	Calgary Parks– Project Management	An operational audit assessing the effectiveness of capital project management	Q2 2023	Planning
9	Recruitment Processes	An operational audit of the effectiveness of the alignment of recruitment processes with The City’s diversity objectives.	Q2 2023	Reporting
2023 Audit Plan Brought Forward				
1	Calgary Transit Annual Investment Program (AIP)	An operational audit of the effectiveness of the management of Calgary Transit's Rail Systems Lifecycle Asset Management AIP.	Q2 2023	Planning
2	Green Line Program Risk Management	An operational audit of the Green Line Program's risk management process.	Q2 2023	Planning
3	Community Safety Initiative	An operational audit of the effectiveness of Administration’s Partner Agency Liaison initiative to address encampments.	Q3 2023	Planning

Q4 2022 Recommendation Follow-up– In-Progress Action Plan

Report # & Title	# of Revisions	Revised Date	Recommendation
AC2020- 0343 Operating Budget Management	2	December 29, 2023	#1- The City Treasurer: <ul style="list-style-type: none"> a. Clarify roles and expectations of budget monitoring between Finance and DeptID owners, and reduce duplicative tasks where identified. b. Document budget monitoring and management expectations, including assignment of responsibility to DeptID owners, BUs and Finance. c. Develop associated policy, process and related training to support defined budget monitoring and management expectations.
AC2020- 0343 Operating Budget Management	2	December 29, 2023	#2- The City Treasurer: <ul style="list-style-type: none"> a. Assess whether the practices supporting the EIR completion can be enhanced and improved, or whether a different reporting tool should be implemented to provide Council with transparent communication. b. Ensure communication disclosed to Council through implementation of an effective report supported by appropriate guidance to DeptID owners.
AC2021- 0923 311 Response	1	June 30, 2023	#2- The Director, Customer Service & Communications, establish a 311 governance and accountability framework, to support a standardized approach to citizen communication.
AC2021- 0923 311 Response	1	June 30, 2023	#3- The Director, Customer Service & Communications, incorporate into a 311 governance and accountability framework (recommendation 2) a standardized approach to SR resolution, including communication of resolution and timelines to citizens, along with an exception process, and a regular review cycle of high volume SR to identify and address resolution issues.
AC2021- 0923 311 Response	1	June 30, 2023	#4- The Director, Customer Service & Communications, incorporate into a 311 governance and accountability framework (recommendation 2) SR timeline and monitoring expectations.
AC2021- 0923 311 Response	1	June 30, 2023	#5- The Director, Customer Service & Communications, incorporate into a 311 governance and accountability framework (recommendation 2) a digital tool working group to support the future establishment of SR in digital tools.