



**Calgary**

City Auditor's Office

**1st Quarter 2023 Report  
January 1, 2023 – March 31, 2023**

**April 19, 2023**

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# 1. Status Update

Key Performance Indicators				
Measure Area	Performance Indicator	Target	Q4 2022	Q1 2023
Efficiency	On Track to Annual Plan	Q1-21% Q2-60% Q3-85% Q4-95%	92%	13%
Effectiveness	Timely Implementation of Audit Rec.	65%	56%	75%
Quality	Client Satisfaction	85%	98%	100%
Staff	Training Plan Achieved	90%	94%	100%

Budget (\$'000's)				
Category	2023 Annual Budget	Q1 Cumulative Budget	Actual to Date	Variance
Salary	2,865	716	657	59
Tools & Technology	162	40	39	1
Training	63	15	5	10
Professional Memberships	19	5	1	4
Contracted Services	150	37	10	27
Employee Recognition	3	1	0	1
Operating Costs	48	12	6	6
<b>Total</b>	<b>3,310</b>	<b>826</b>	<b>716</b>	<b>108</b>

### Whistle-blower Program Activity

**New Reports (Q1 – 2023)**  
**29**

**Reports by Quarter**

Quarter	Reports
Q1 22	28
Q2 22	18
Q3 22	28
Q4 22	21
Q1 23	29

**Active Investigations (Q1 – 2023)**  
**5**

**Ageing of Active Investigations**

Ageing Category	Count
< 3 months	3
3 - 6 months	1
> 6 months	1

**Closed Investigations (Q1 – 2023)**  
**7**

**Classification of Substantiated Allegations\***

Category	Percentage
Conflict of Interest	50%
Workplace Violence	25%
Inefficient Use or Misuse of City Resources	25%

\*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](http://www.calgary.ca/whistle)

### Recommendation Follow-up

**Results of 20 Recommendations Due in Q1 (Q4 2022 - 16)**

Category	Count	Percentage
14 Closed - Implemented (Q4 - 56%)	14	70%
1 Closed- Alternative Mitigation (Q4- 6%)	1	5%
5 Required Additional Time (Q4 - 38%)	5	25%

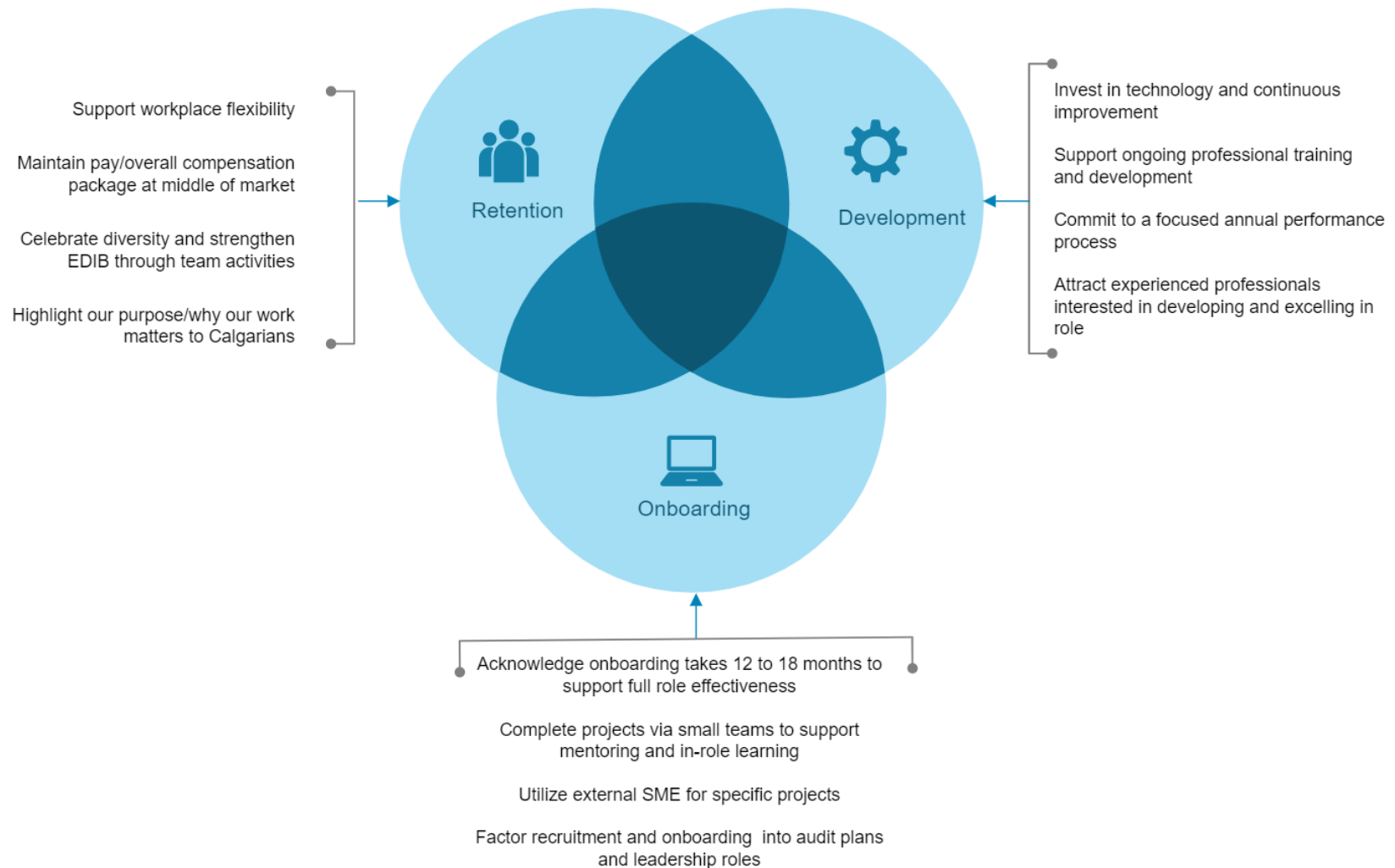
### Outstanding Recommendations # of Revised Date Requests

Recommendation ID	Revised Date Request
AC2022-0079 People, Innovation & Collaboration Services	2nd revised date
AC2021-0313 Law, Legislative Services & Security	1st revised date

## 2. Initiative Briefing:

### Staff Retention & Development Strategy

To support effective and efficient delivery of assurance, advisory and investigative services



**2023 Audit Plan – Status as at March 31, 2023**

<b>2023 Audit Plan</b>				
<b>#</b>	<b>Title</b>	<b>Description</b>	<b>Report Target</b>	<b>Status</b>
<b>2022 Audit Plan Carry Forward</b>				
1	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	Complete /reported 1/19/2023
2	Calgary Housing Company– Vendor Procurement and Management	An operational audit assessing the effectiveness of processes to procure and manage vendors.	Q1	Complete /reported 3/8/2023
3	Code of Conduct Program Audit	An operational audit assessing the effectiveness of City Administration’s Code of Conduct Program supporting an ethical workplace.	Q3	Reporting
4	Calgary Parks– Project Management	An operational audit assessing the effectiveness of capital project management.	Q3	Fieldwork
5	Recruitment Processes	An operational audit of the effectiveness of the alignment of recruitment processes with The City’s diversity objectives.	Q2	Reporting
<b>2023 Audit Plan</b>				
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.	Q3	Planning
2	Green Line Program Risk Management	An operational audit of the Green Line Program’s risk management process.	Q3	Fieldwork
3	Community Safety Initiative	An operational audit of the effectiveness of Administration’s Partner Agency Liaison initiative to address encampments.	Q3	Fieldwork

2023 Audit Plan				
#	Title	Description	Report Target	Status
4	Downtown Calgary Development Incentive Program	An operational audit of the Downtown Calgary Development Incentive Program's grant administration.	Q3	Planning
5	Waste Management Facility Cash Handling	An operational audit of the effectiveness of controls that support the complete and accurate collection and deposit of waste management facility cash revenue.	Q3	Planning
6	Financial Reserves	An operational audit of the effectiveness of the management of City of Calgary financial reserves.	Q1 2024	Not Started
7	Cloud Vendor and Solution Management	An IT audit to review processes for identifying, assessing, and monitoring cloud software solutions and vendors.	Q4	Not Started
8	Safety Management	An operational audit of the effectiveness of the Occupational Health & Safety Business Unit's monitoring and mitigation of safety incidents.	Q1 2024	Not Started
9	Streetlights	An operational audit of streetlights maintenance and repair.	Q1 2024	Not Started
10	Project and Portfolio Management Tool (P2M)	An operational audit of the Utilities Delivery Business Unit's utilization of P2M.	Q2 2024	Not Started

## Q1 2023 Recommendation Follow-up– In-Progress Action Plan

Report # & Title	# of Revisions	Revised Date	Recommendation <sup>1</sup>
AC2021- 0313 Cyber Security Incident Response Follow-up	2	June 30, 2023	#6a)- Details of this recommendation are confidential.
AC2021- 0313 Cyber Security Incident Response Follow-up	2	September 30, 2023	#6b)- Details of this recommendation are confidential.
AC2022- 0079 Hyperion Systems Governance	1	June 30, 2024	#1- The Manager of IT (ESS): i. Coordinate updating the ESS Governance Group and ESS Process Owner Group Terms of Reference to incorporate changes in composition, authority, and roles and responsibilities, once the realignment is complete. ii. Obtain approval for the revised documents from the relevant committee. iii. Establish a process to periodically review Terms of Reference every four years to align with The City’s budget cycle, and additionally whenever significant organizational changes occur.
AC2022- 0079 Hyperion Systems Governance	1	June 30, 2024	#3- The Manager of IT(ESS) work with the ESS Governance Group to: i. Update Terms of Reference for the group to include an explicit responsibility for ensuring project benefit realization. ii. Implement a process for project sponsors to report back to the Governance Group on the realization of project benefits.
AC2022- 0079 Hyperion Systems Governance	1	June 30, 2024	#4- The Manager of IT(ESS) facilitate the ESS Governance Group and Process Owner Group to evaluate if there is a benefit to reporting on-going KPIs to measure system effectiveness in meeting business needs.

<sup>1</sup> Confidential recommendation details are based on Section 20(1) of the Freedom of Information and Protection of Privacy Act which states: “The head of a public body may refuse to disclose information to an applicant if the disclosure could reasonably be expected to:  
(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.”