

2023 Whistle-blower Program Internal Benchmark Report



Calgary

City Auditor's Office

Table of Contents

Contents

1.0 - Introduction	3
2.0 - Executive Summary	4
3.0 - Key Metrics	5
3.1 - Program Awareness	5
3.2 - Reports Submitted	6
3.3 - Reporter Type	7
3.4 - Reporting Method	8
3.5 - Reports by Category	9
3.6 - Anonymous Reporting	11
3.7 - Anonymity by Category	12
3.8 - Fear of Reprisal	14
3.9 - Anonymity and Fear of Reprisal	15
3.10 - Follow-up Rate	16
4.0 - Report Disposition	17
4.1 - Assessment Decisions	17
4.2 - Assessment Decisions and Anonymity	18
4.3 - Insufficient Information	19
4.4 - Preliminary Assessment Decision Timelines	20
5.0 - Investigations	21
5.1 - Substantiation Rate	21
5.2 - Substantiation Rates and Anonymous Reports	22
5.3 - Substantiation Rate by Category	23
5.4 - Substantiation Rates and Reporter Follow-up	25
5.5 - Case Closure Rates	26
6.0 - Corrective Action	27
6.1 - Corrective Action Rate	27
6.2 - Recommendation Completion Rate	28
7.0 - Conclusion	29

1.0 Introduction

The Whistle-blower Program (“WBP”) was established by Council in 2007 to augment existing City policies and to establish additional mechanisms for the reporting and investigation of suspected acts of wrongdoing in the operation of an open, ethical, accountable, and transparent local government.

Independent from Administration and by direction of the City Auditor, the Manager, Whistle-blower Program ensures that effective procedures are in place supporting the receipt, assessment, investigation, and reporting of outcomes for all allegations of suspected wrongdoing reported by City employees or Calgarians. Through the City Auditor, WBP activity is reported to Council via Audit Committee.

It is widely accepted that an efficient, trusted, and independent reporting mechanism by which suspected wrongdoing can be reported in a workplace environment supportive of confidentiality and the use of anonymity is the hallmark of a well-designed reporting program. While there are no “right” outcomes in benchmarking reporting data, continual collection and analysis of available information and activity is valuable in ensuring that answers to key questions can be provided including:

- Whether the target audiences are aware of how to access the WBP and submit reports.
- Whether employees are empowered to report suspected acts of wrongdoing and are supported and protected against reprisal.
- Whether reports submitted indicate a sufficient level of understanding regarding what should be reported to the WBP.
- How the use of anonymity impacts the ability to successfully process allegations.

- Whether current investigative practices support timely investigation and completion of work.

Active monitoring of this data is important in responding to these and other critical questions, gaining a broader perspective on performance, identifying outlier data needing attention, and measuring these metrics to other Canadian municipalities. However, despite many Canadian municipalities operating employee reporting programs, there is a notable absence of collective and publicly available Canadian municipal government-specific aggregate data against which the WBP can be directly measured. This benchmark report therefore focuses on internal activity, performance, and practice so that the WBP can self-assess against its own norms.

This internal benchmark report consists of data collected from all reports submitted to the WBP in the calendar year 2023 and measured against historical WBP data, providing an overview of activity for the past five years. The report highlights several metrics monitored for the purpose of tracking and identifying key trends and information – each metric outlines the data collected, why it is collected, the calculation methodology utilized, key observations and opportunities derived from the data, and how the metric supports the City Auditor’s four underpinning values of:



Responsiveness



Risk Reduction



Reliability



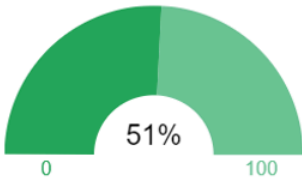
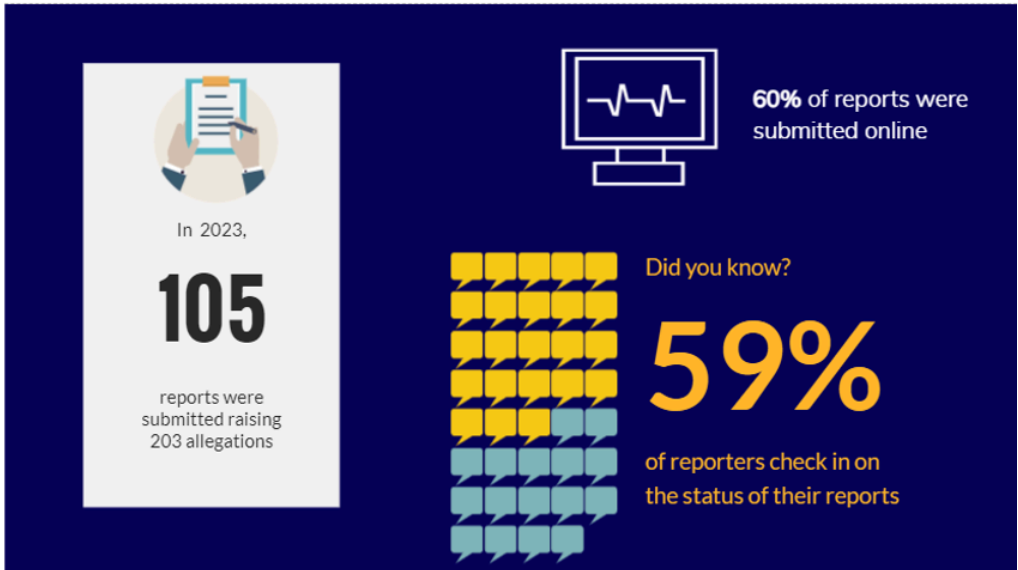
Resilience

The data provided in this internal benchmark report is sourced from reports submitted only to the WBP and aligns to the four primary sections of the WBP process decision tree. It does not include any reporting of data for reports submitted through reporting channels available within Administration.

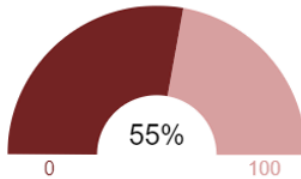


2.0 Executive Summary

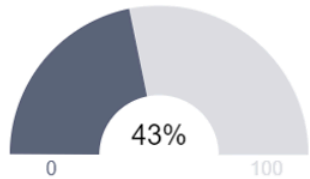
Utilization of the Whistle-blower Program remained strong in 2023 when compared to recent years. Strong activity numbers are indicative of well-informed individuals who are aware of activities and behaviours appropriate for the workplace and how to raise concerns when things don't seem right. What the 2023 data tells us:



Employee Reporters



Anonymous Reporters



Substantiation Rate



98 Average calendar days required to conclude investigations



73 Average days for Administration to implement WBP recommendations



3.0 Key Metrics

3.1 Program Awareness

Having a public-facing webpage allows the Whistle-blower Program to inform on and support the reporting experience, from how best to submit a report of suspected wrongdoing to supporting the process from submission through to conclusion. Reporting programs are most effective when those who utilize them believe that their concern has been taken seriously. Summarizing outcomes and recommendations on our webpage supports transparency and builds trust in the WBP.

Monitoring web traffic is important in gauging interest in the WBP, and to inform what information is important to visitors. This in turn provides an opportunity to maximize the visibility and effectiveness of key messages.

The WBP is supported by Administration through training and regular communications to employees regarding Code of Conduct expectations and how to report wrongdoing through all available reporting channels available within Administration – employees are informed of the availability of the WBP for instances where reporting to a supervisor or HR Business Partner is either impractical or uncomfortable.

What we monitor

Web traffic to www.calgary.ca/whistle for the calendar year.

Why we track it



To inform on program awareness and access.

How we calculate it

Number of webpage visits grouped by calendar year.

What the data informs

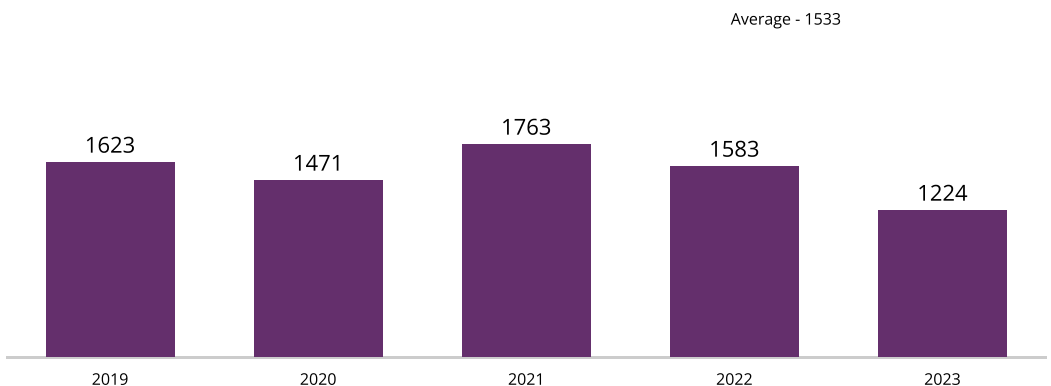


Web traffic in 2023 was below the 5-year average of 1,533 visits.



The most visited page outlines “what to report”. This can indicate an interest to be informed on reporting eligibility, or possibly to seek understanding as to why a report submitted did not meet requirements for investigation.

Chart 1: WBP web page visits



3.2 Reports Submitted

The Whistle-blower Program applies recognized best practices in providing multiple reporting methods. According to the Association of Certified Fraud Examiner's (ACFE) 2024 Report to the Nation, 43% of frauds are detected by whistle-blower reports.

Tracking all unique reports and allegations submitted enables the analysis of reporting preferences and trends in what is being reported, by reporter type (e.g., employee or non-employee), and what area of the organization the activity has allegedly occurred. When viewed in conjunction with the type of concern raised, opportunities are presented to identify potential hotspots or hot issues that may supporting the need for further examination.

Each report submitted may contain multiple allegations, each of which must be individually assessed and collectively considered in determining appropriate risk and action.

What we monitor

The number of reports submitted, and the number of allegations raised in each report submitted.

How we calculate it

Sums of reports submitted, and allegations raised.

Why we track it

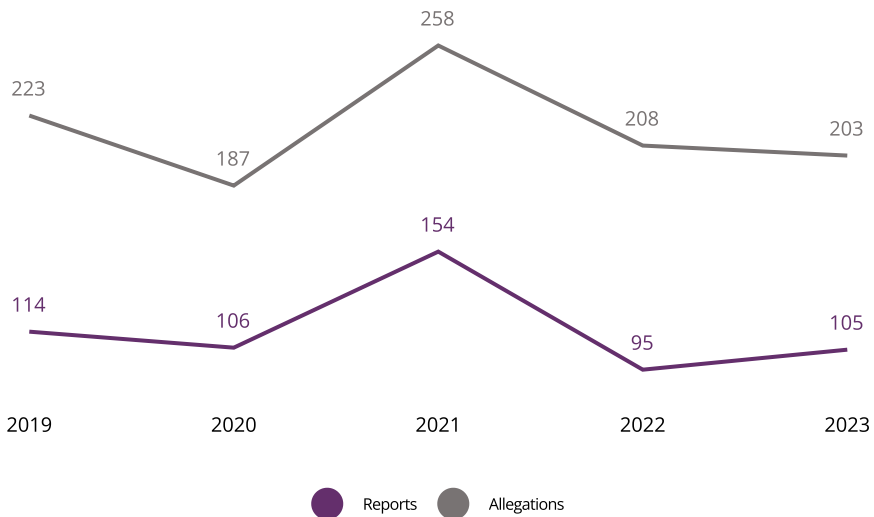


To compare year over year reporting trends. When viewed in conjunction with case closure rates (\$5.5), monitoring report volume and complexity aid in understanding how case closure rates relate to investigator workloads and resourcing needs.

What the data informs

- Reporting volume in 2023 remained consistent.
- Each report submitted raises 1.8 allegations, on average.
- Volume variance in 2021 is attributed to increased reporting of COVID-19 related concerns.

Chart 2: Reports and Allegations



3.3 Reporter Type

Identifying reporters as either employees or non-employees informs on the availability and awareness of the WBP to both employees and Calgarians. Despite many reports being submitted anonymously, reporter type can usually be determined based on issues raised and details provided. When reports are submitted online, reporters are asked to self-identify as either an employee or non-employee.

When viewed in conjunction with the type of issues reported, the WBP can analyze and identify common reporting themes. As one of several internal reporting channels made available to employees, it is expected that use of the WBP by employees may be greater than use by non-employees, and what is reported by each reporter type is expected to differ. However, in 2023, the type of matters most commonly reported by both employees and non-employees related to respectful workplace and conflict of interest.

What we monitor

Reporters categorized as either employees or non-employees.

Why we track it



Identifying reporter type informs program availability and awareness both internally and externally. Associating reporter type to report subject matter informs on how issues may be best addressed by Administration.

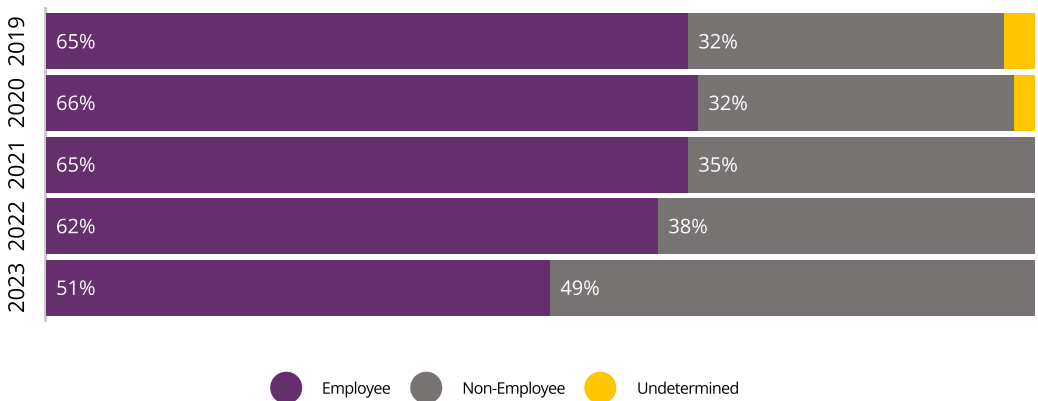
How we calculate it

Divide the number of reports for each reporter type by the total number of reports submitted.

What the data informs

- Non-employee reporting in 2023 was above average.
- The difference in reporting volume between employees and non-employees narrowed in 2023 from a consistent 2:1 ratio to 1:1.
- Employee reporting ratio aligns with ACFE data which indicates that more than half of whistleblower reports come from employees.

Chart 3: Employee & Non-Employee Reporting Ratio



● Employee ● Non-Employee ● Undetermined

3.4 Reporting Method

The Whistle-blower Program accepts reports in any manner chosen by the reporter -we receive reports in person, by telephone, facsimile, email, post, and online. With time and technological advancement, reporting methods have changed since the WBP was implemented in 2007 - for example, we no longer receive reports by facsimile, and users have embraced the easy to access online reporting tool accessible from any device.

With approximately two-thirds of all reports submitted through the online reporting tool, we can effectively communicate key program and reporting messages to this resource. By contracting an online reporting tool through an external service provider, we can provide true anonymity to users fearing reprisal - any digital footprints inherent with any online activity stop at the vendor's servers and are not shared with the WBP. In addition, the online reporting tool facilitates ongoing dialogue between reporters and investigators, with reporters remaining anonymous if they choose. Monitoring use of what has become the primary reporting tool is important to regularly assess its value proposition to the WBP.

What we monitor

Reporting method utilized in the submission of reports

Why we track it

Tracking reporting methods supports ongoing assessment of program awareness and accessibility.

Identifying the most and least used reporting methods informs on where best to direct key messaging and to assess the value of outsourcing services.

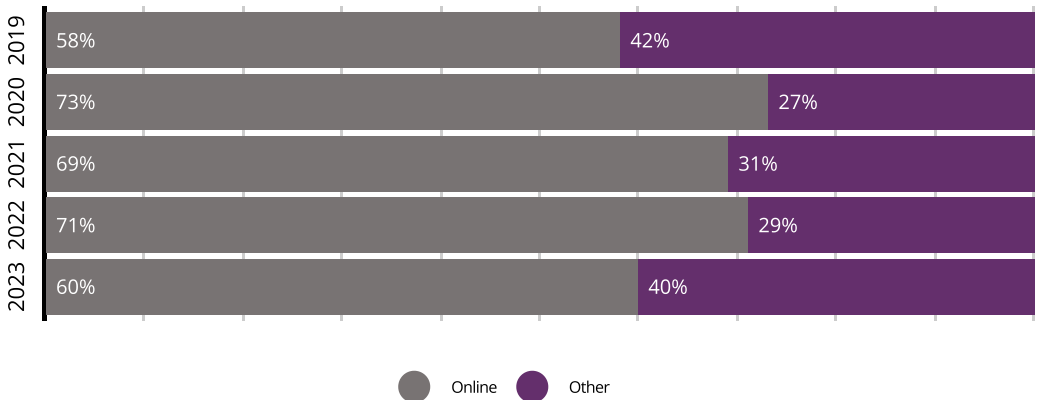
How we calculate it

Divide the number of reports for each reporting method (online / other) by the total number of reports submitted.

What the data informs

- 📊 Online reporting remained strong in 2023 and remains preferable to reporters, affirming its value to the WBP.
- 📊 Online reporting ratio aligns with ACFE data which indicates that online reporting is most commonly utilized (40%) over other methods.
- 📊 Reporting by email and telephone remain popular alternatives while reporting by facsimile has all but ceased.

Chart 4: Method of Reporting



3.5 Reports by Category

Receiving reports varying in type is considered an indicator of program as it represents awareness of a spectrum of circumstances where wrongdoing may occur. Tracking reports by category and classification can reveal program gaps and successes. For example, receiving below typical volumes in a category may support a need for more training and awareness, while alternatively, reporting volumes significantly above what is typical may be indicative of a risk area requiring attention.

The Whistle-blower Program has traditionally organized its data by five reporting categories. Within each category is a grouping of reports further classified by a more precise issue. Classifying allegations allows for a more focused assessment and identification of an associated City policy and related fraud risk and can be used in conjunction with multiple categories.

Categories and classifications utilized are provided in the legend to Chart 5 below.

What we monitor

The nature of the issues reported.

Why we track it



Identifying reporting volume by category allows for at-a-glance view of the types of issues reported across the organization.

Categorizing reports informs 'hot spots' issues potentially requiring attention when data is isolated to department or business unit levels.

How we calculate it

Reports by category divided by total number of reports submitted.

What the data informs



Year-over-year, reporting volume is dominated by matters categorized as HR, Diversity, and Respectful Workplace.

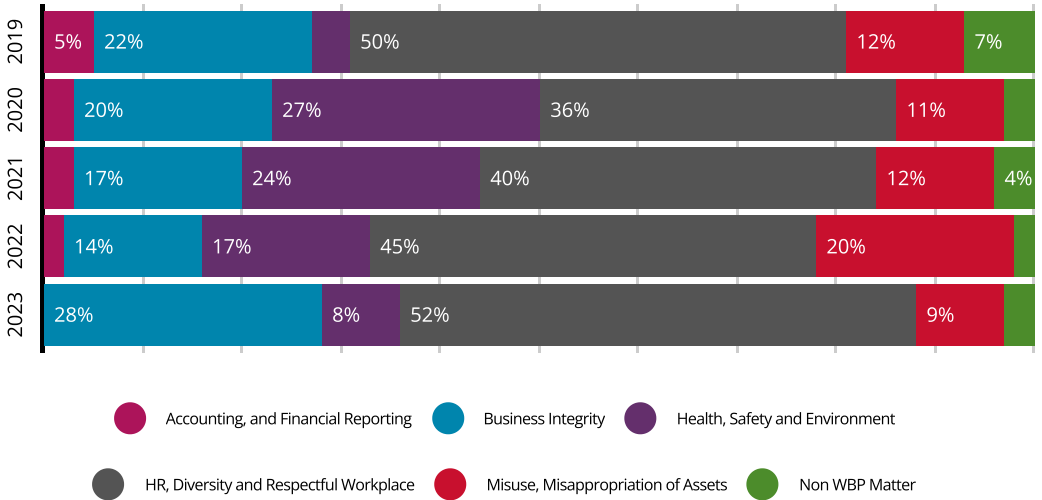


Matters in the category Accounting, and Financial Reporting consistently represent the least reports submitted.



Reports in the Health, Safety and Environment category escalated during the COVID-19 pandemic and have returned to typical volumes.

Chart 5: Reports by Category



Accounting, and Financial Reporting

- accounts payable (F)
- budgeting/spending (F)
- internal controls (F)
- financial reporting procedures (F)
- employee expenses (F)
- inappropriate use of Corporate Credit Cards (F)
- inappropriate use of loyalty reward programs (F)
- capital project management (F)
- misappropriation or misuse of City funds (F)

Health, Safety and Environment

- safety (OHS, public, general) *
- environment *
- workplace smoking & vaping
- substance use *
- general security
- workplace violence *

Misuse, Misappropriation of Assets

- theft of time (F)
- theft of City assets or supplies (F)
- inefficient use or misuse of City resources (F)
- use of technology *
- vandalism
- personal use of City vehicles (F)
- misuse of public programs

Business Integrity

- procurement procedures (F)
- vendor management (F)
- conflict of interest (F) *
- ethical conduct (F)
- privacy (FOIP) *
- social media use *
- licensing & permits (F)
- bylaws & enforcement

HR, Diversity and Respectful Workplace

- respectful workplace *
- abuse of benefits (F)
- preferential treatment
- recruiting and employment (F)
- labour relations
- leadership / management style
- general HR
- reprisal

Non WBP Matter

- applied to reports not satisfying reporting eligibility

(F) denotes issues where fraud risks exist

*** denotes Code of Conduct policies**

3.6 Anonymous Reporting

Incorporating anonymous reporting into a workplace reporting program is widely accepted as a best practice in encouraging people to come forward, speak up, and reveal important information without revealing their identity. Anonymity can contribute to lowering the inhibition threshold for whistleblowers and support the breaking down of barriers in reporting.

Depending on the method of reporting used, anonymity may not preclude the WBP from communicating with Reporters. Some reporters who initially report anonymously subsequently reveal their identity once trust is established with investigators.

As will be demonstrated in the following pages, the use of anonymity in reporting may not necessarily delay or impede taking appropriate action in handling concerns raised, nor does it raise the risk of malicious or abusive reports.

What we monitor

Reports submitted using anonymity.

How we calculate it

Anonymous reports are divided by the total number of reports submitted.

Why we track it

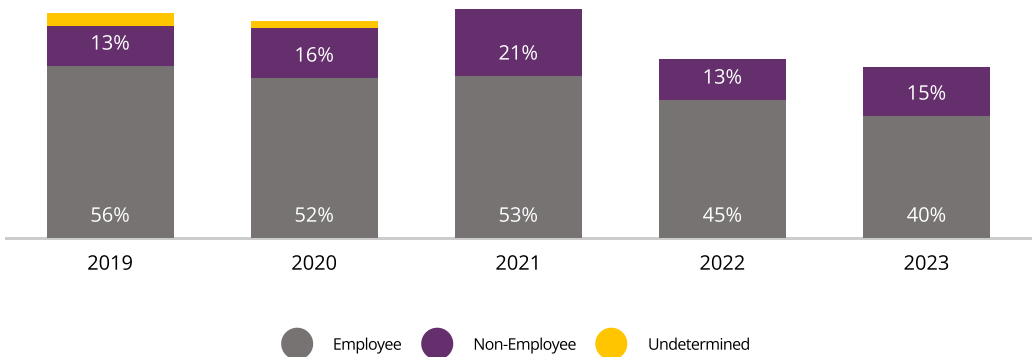


To identify trends in reporting and assess how anonymity is utilized, its impact to the effectiveness of the WBP process, and to monitor communicated fears of reprisal.

What the data informs

- 🔍 Anonymous reporting consistently exceeds reports submitted without the use of anonymity.
- 🔍 Use of anonymity by employees exceeds use by non-employees.
- 🔍 Use of anonymity by all reporter types is trending down.

Chart 6: Anonymous Reports



3.7 Anonymity by Category

Tracking the type of issues raised by anonymous reporters informs on assumptions:

- an uncertainty or apprehension in reporting.
- what a reporter may consider as most sensitive or personal.
- issues reporters want to shed light upon, but to which they do not want to be further involved with.
- matters of which they may fear reprisal due to reporting.

It is not surprising to find association between the use of anonymity and the reporting of issues associated to the HR, Diversity, and Respectful Workplace category. Such issues are typically inter-personal related, and reporting a colleague or supervisor for violating policy can be difficult, stressful, and can have a resulting effect to an otherwise healthy relationship. It is notable that anonymous reporting volumes in this category during the COVID-19 pandemic decreased and escalated in direct alignment with remote working and a return to the workplace.

Also related to the COVID-19 pandemic was the increase in anonymous reporting volume within the Health, Safety, and Environment category which, with the end of the pandemic, returned to normal volumes. Many of these allegations related to either colleagues not adhering to health and safety protocols or reports by individuals not in agreement with the protocols.

Due to some reports being determined as non-WBP matters, they are not categorized and therefore figures below may not total 100%.

What we monitor

Anonymous reporting by category.

How we calculate it

Total number of anonymous allegations divided by total number of allegations, for each category.

Why we track it

To ascertain whether trends exist in reporting of categorized issues.

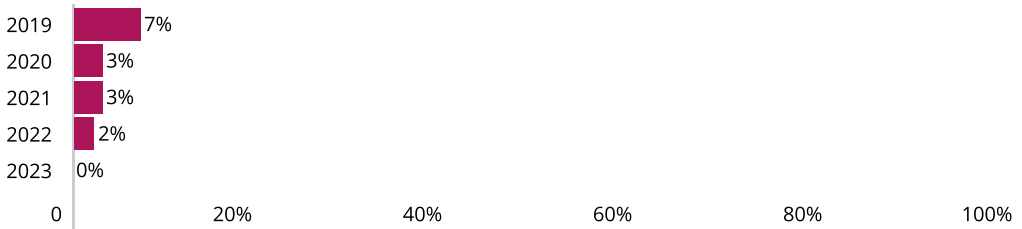


What the data informs

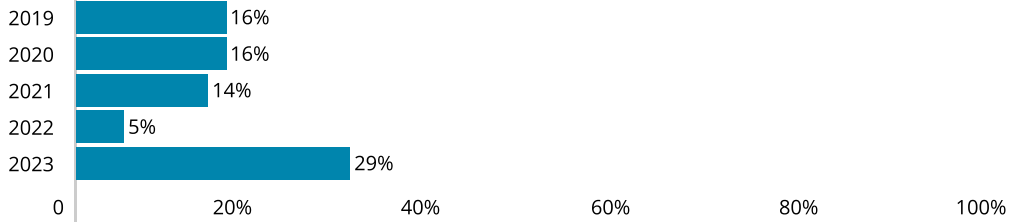
- 📌 Use of anonymity in reporting is not restricted to specific categories.
- 📌 Use of anonymity in the top two reporting categories (Business Integrity and HR, Diversity and Respectful Workplace) has increased.

Chart 7: Anonymity by Category

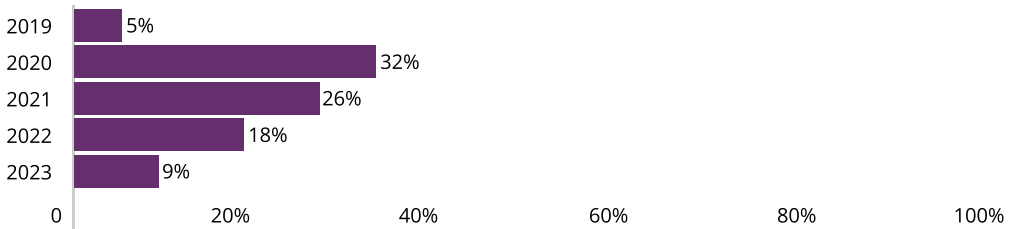
Accounting and Financial Reporting



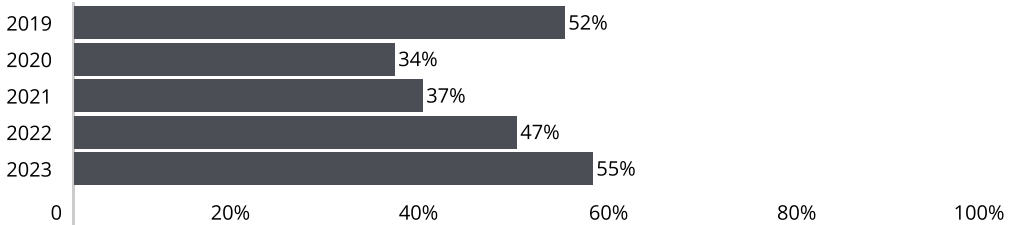
Business Integrity



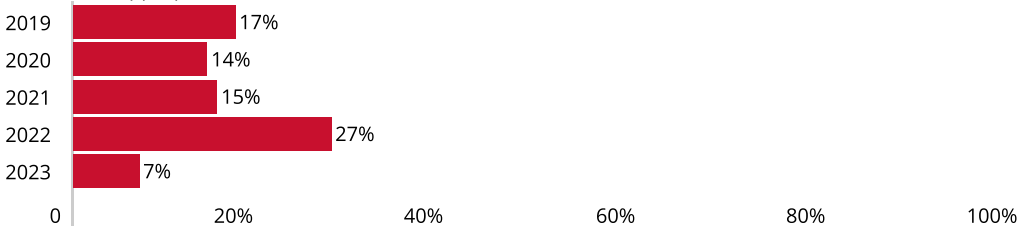
Health, Safety and Environment



HR, Diversity, and Respectful Workplace



Misuse, Misappropriation of Assets



3.8 Fear of Reprisal

Being able to report without the fear of reprisal is foundational to a safe and inclusive work environment. The Whistle-blower Policy prohibits any act of reprisal against anyone reporting suspected wrongdoing to the Whistle-blower Program, employee or non-employee. Therefore, it is critical to track reports where a fear of reprisal is communicated.

Fear of reprisal communicated to the WBP is generally raised in two areas: (1) a fear of reprisal within an employee's work area (by a colleague or a supervisor), prompting a report to the WBP rather than through other channels available within Administration, or (2) a fear of reporting even to the WBP, leading to strategic use of anonymity to report a concern.

On average during the past 5-year period, approximately one-third of reports submitted communicated a fear of reprisal. Monitoring such disclosures in conjunction with reports of actual reprisal communicated as directly linked to reporting to the WBP contributes to the broader assessment and understanding of safe reporting barriers that may exist. Reporters are routinely encouraged throughout the WBP reporting and investigation process to monitor for acts of reprisal and to report them to the City Auditor for investigation. During the same 5-year period since 2019, only two allegations of reprisal were raised by reporters and investigated by the City Auditor who determined them to have not been acts of reprisal.

What we monitor

Reports submitted indicating fear of reprisal.

How we calculate it

Reports indicating a fear of reprisal are divided by the total number of reports received.

Why we track it

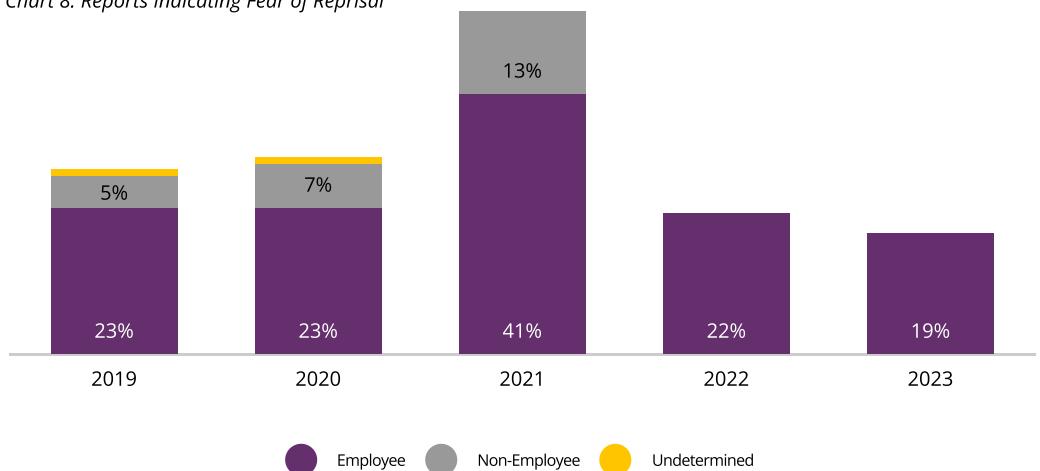


Tracking reports where fear of reprisal is communicated informs on workplace culture and how comfortable people are in reporting suspected wrongdoing in a safe and supportive manner. While it is never wrong to report legitimate concerns using anonymity, higher anonymous reporting rates may provide opportunity to explore reporting barriers that may exist.

What the data informs

- Except for 2021 reporting during the pandemic, reports communicating a fear of reprisal has steadily trended down.
- Fear of reprisal communicated in 2021 was largely related to COVID-19 compliance reporting.

Chart 8: Reports Indicating Fear of Reprisal



3.9 Anonymity and Fear of Reprisal

The WBP is available to employees to report matters they cannot report using, or for which they are not comfortable using, existing reporting channels within Administration, remaining anonymous if they choose. Despite the Whistle-blower Policy's specific prohibition against reprisal for anyone reporting wrongdoing, in good faith, the WBP routinely receives reports where employees remain anonymous throughout the WBP process.

Analysis of declared fear of reprisal data provides the WBP with valuable information. When correlated to other data points - such as use of anonymity, reporting date, category and business unit location - reporting clusters can be identified across the organization which can inform on where additional analysis or review can be initiated to better understand where trust and/or barriers to safe reporting may exist and support the need for corrective action.

What we monitor

Reports submitted anonymously by employees indicating fear of reprisal.

How we calculate it

Separate the total number of employee reports indicating fear of reprisal (by anonymous and non-anonymous reports), before dividing each by total number of employee reports indicating fear of reprisal.

Why we track it



To inform on reporting trends where a fear of reprisal is communicated by employees which may support further analysis and identify opportunities for Administration.

What the data informs



There is a correlation between the use of anonymity and disclosure of fear of reprisal.



In 2023, eight of ten employee reports disclosing a fear of reprisal were submitted anonymously.

Chart 9: Employee Reports Indicating a Fear of Reprisal



3.10 Follow-up Rate

The most valuable source of information to an investigator is the reporter, who typically has first-hand knowledge of an incident. Each reporter is encouraged to remain available to interact with an investigator, remaining anonymous if they choose. By being available to respond to questions and provide detail not contained in the original report submission, reporters take an active role in how their concerns are addressed.

On average in recent years, half of reporters maintain an active role with the WBP, even if only to periodically check on the status of their report and not directly interact with investigators. The exception was in 2021 when many pandemic-related reports submitted were complaints or disagreements with safety or health focused approaches taken by The City, or attempts to advance personal or divisive perspectives, for which no follow up or interest occurred.

The positive trend is encouraging and suggests an increase in the trust for the reporting experience. A higher number of reporters who remain active after submitting their initial report will:

- contribute to fewer reports being closed for lack of information at the assessment phase.
- better inform investigative approaches and conclusions reached.
- often result in a more satisfying reporting experience knowing that a concern was taken seriously and addressed objectively.

What we monitor

Reports with reporter follow-up or interest at any phase of the lifespan of the report.

How we calculate it

Divide the total number of reports with reporter follow-up or interest by total reports submitted.

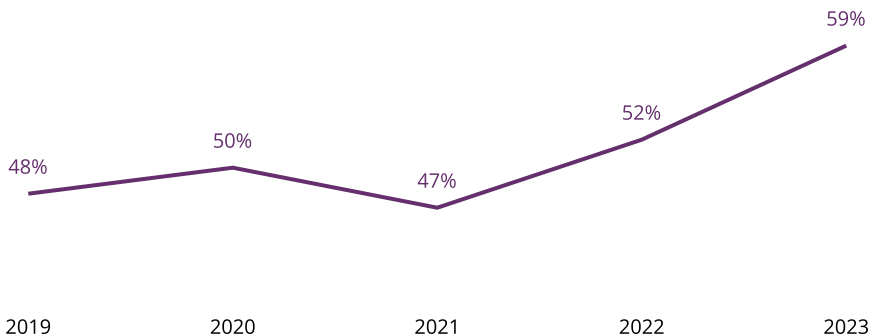
Why we track it

To identify trends in reporter interest beyond submitting a report to the WBP and inform on how reporters who remain interested and respond to investigators impact assessment decisions or investigation substantiation rates.

What the data informs

- There is a consistent marginal yearly increase in the number of reporters who, at a minimum, check in to see the progress of their report.
- Follow up rates impact certain assessment decisions (refer to §4.3).
- Follow up rates do not significantly impact substantiation rates (refer to §5.4).

Chart 10: Reports with Reporter Follow-up or Interest



4.0 Report Disposition

4.1 Assessment Decisions

The Whistle-blower Policy requires each report received to be assessed in a manner supporting an objective determination of how a report meets reporting eligibility and applicability before being considered for investigation. A risk-based approach is applied determining whether reports not meriting investigation can be more appropriately and effectively addressed by Administration through a non-investigative approach. Reports not supporting any further action are closed – such reports may include matters lacking the specificity to ascertain precisely what the allegation is, who may be involved, or are matters unrelated to the operations of The City.

The outcome of the assessment phase may be only one of the following three decisions:

1. Investigation of at least one allegation reported (action taken).
2. Referral to Administration (action taken).
3. Closure (no action taken).

Tracking and monitoring how reports are assessed provides insight to trends pertaining to the quality, relevance, and wholesomeness of reports submitted, and can inform on resourcing needs.

What we monitor

What action is considered appropriate in addressing each report received.

Why we track it



WBP policy requires that each report be assessed.

Tracking assessment decisions informs consistency in decision-making.

Monitoring volumes of reports requiring action informs resourcing needs.

How we calculate it

Reports assessed as meriting action (investigation or referral to Administration) divided by all reports received, as a percentage.

What the data informs

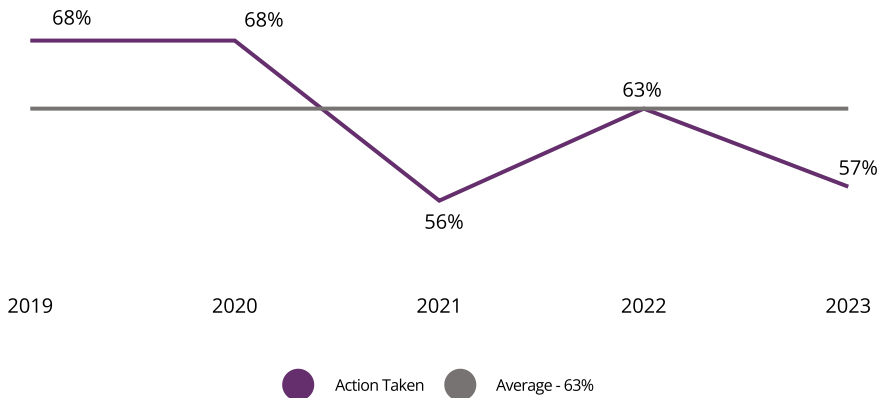


On average, approximately two of every three reports are assessed as meriting action.



2021 figures are attributed to the number of reports submitted in opposition to, or complaints against, The City's temporary Employee Vaccination Policy, rather than as policy violations meriting action by the WBP.

Chart 11: Assessment Decision



4.2 Assessment Decisions and Anonymity

Anonymous reports are considered just as important and valid as a report from a person who has self-identified to the WBP and are processed in the same manner. Accepting anonymous reports inherently comes with risk of misuse, however, a rigorous and consistently applied assessment process will typically identify anonymous reports containing superfluous, false, or uninformed allegations. Appropriately scrutinizing anonymous reports reduces the risk of initiating preventable inquiries that can negatively impact the personal and/or professional reputation of a City employee. All reports, anonymous or not, which do not meet basic reporting criteria established by the WBP will not result in further action being taken.

In the last 5-year period, an average of 69% of anonymous reports were assessed as meriting action, validating that anonymous reports are dependably submitted by informed reporters familiar with City policies and behaviours expected of City employees. As will be demonstrated later in this report, the anonymous nature of allegations investigated resulted in higher substantiation rates, further reinforcing their legitimacy and credibility.

What we monitor

Assessment decision outcomes for anonymous Reports.

Why we track it



To monitor and assess the credibility and sufficiency of information provided in anonymous reports.

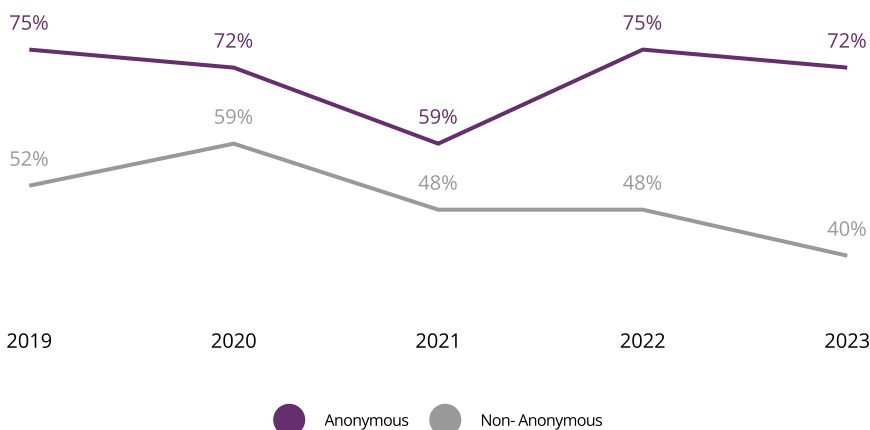
How we calculate it

Separate anonymous and non-anonymous reports meriting action before dividing by all anonymous and non-anonymous reports respectively.

What the data informs

- There is consistent validity to information provided in anonymous reports meriting action to address issue raised and/or mitigate associated risks.
- 2021 is an outlier year due to the high volume of pandemic-related reporting not meriting action.

Chart 12: Anonymous Reports Meriting Action



4.3 Insufficient Information

Assessments of each report received begin with a determination of whether sufficient information exists to fully understand the issue and the alleged activity reported and to support further action (investigation or referral).

Where necessary and possible, information requests are made to reporters by the WBP seeking additional information or clarity. This action may occur in writing or through confidential telephone or in-person discussions and may delay the completion of the assessment phase to allow reasonable time for reporters to respond. To facilitate this process, reports submitted via the online reporting tool include an option for a reporter to receive an email notification of activity related to their report, prompting them to login and respond to the information request.

Reports with additional information provided to satisfy minimum reporting criteria will progress through assessment and may then be recommended for action; otherwise, reports may be closed as not requiring further action (NFA). Each report recorded as NFA includes an additional determination as to whether the reason for the NFA decision is due to insufficient information. Some individuals who chose to report anonymously may or may not fear reprisal – they may simply be satisfied that they highlighted the issue to an authority and have no interest in being further involved.

Monitoring this metric allows for an at-a-glance trend analysis which can inform on the quality of reports submitted, and whether opportunities exist for targeted messaging regarding the need for reporters to provide as much information as possible to support an allegation raised.

What we monitor

Reports assessed as requiring no further action due to insufficiency of information provided.

Why we track it

To assess the impact of sufficiency of information provided on the ability to action reports.



How we calculate it

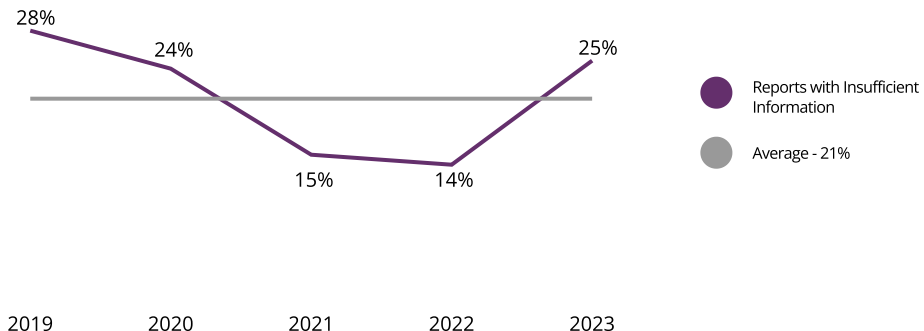
Divide all NFA reports lacking sufficient information from the total reports assessed as not meriting further action.

What the data informs

In 2023, 2.5 of every 10 reports closed with no further action were due to insufficient information provided (10% of all reports submitted).

Opportunity exists to increase messaging specifically on how to best submit a report.

Chart 13: Reports with Insufficient Information



4.4 Preliminary Assessment Decision Timelines

The WBP recognizes that reporting wrongdoing involving colleagues or supervisors can be a stressful and at times traumatic event, and that the event does not subside until the underlying issue is resolved. To the extent possible and within control of the WBP, the assessment of reports received are prioritized so that reporters can be assured that, where appropriate and necessary, concerns requiring timely action are advanced without undue delay. As outlined on previous pages, some reports are inevitably delayed due to insufficient information and unanswered information requests.

The WBP targets 15 calendar days as a norm to complete assessment of a report, with exceptions for reports awaiting a response to an information request, or for more complex reports. More complex reports may require input or information from Administration resulting in delays not in control of the WBP. Tracking and monitoring this metric is valuable to evaluating the efficiency and reliability of the WBP process.

What we monitor

Number of days taken to complete assessment of a report.

How we calculate it

Number of calendar days between the receipt of a report and approval of recommended action.

Why we track it

Supports efficiency and demonstrates commitment to timely action.

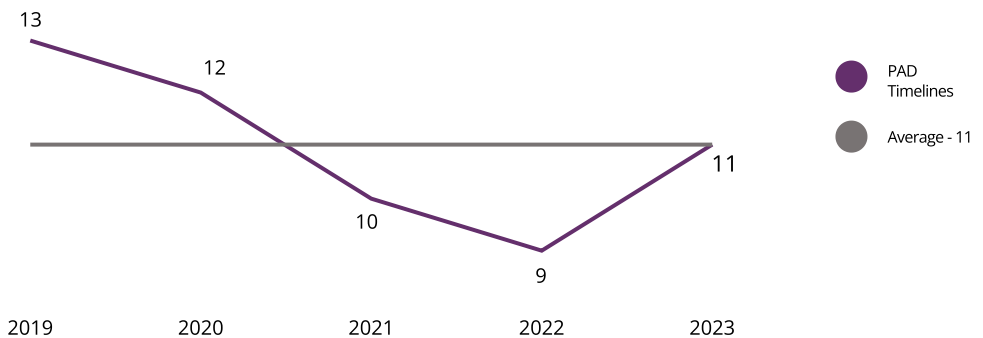


What the data informs

🕒 Assessment timelines consistently meet the 15-day target.

🕒 On average, reports received are assessed within 11 calendar days.

Chart 14: Average Days to Assess New Reports



5.0 Investigations

5.1 Substantiation Rate

Each allegation investigated is determined to be either substantiated or unsubstantiated, as defined by CP2022-006 Whistle-blower Policy:

Substantiated Report: Investigation confirms an allegation is validated, and sufficient evidence exists to determine a violation of City policy.

Unsubstantiated Report: Evidence is determined to not support the allegation as reported, or insufficient evidence exists to determine a violation of City policy has occurred.

While it can be inferred that allegations in a report assessed as not requiring further action are inherently unsubstantiated, the WBP considers only allegations investigated to be calculated in substantiation rates. Monitoring substantiation rates is useful in assessing the quality of reporting, how informed reporters are of The City's policies and procedures, and the effectiveness of investigation processes.

Despite it being widely understood that there is no 'correct' rate to achieve, a well-informed reporter base that is knowledgeable of The City's policies and reporting requirements, combined with effective investigation procedures is expected to support a higher substantiation rate. Conversely, consistently lower substantiation rates may indicate opportunities for better education regarding reporting requirements or reveal weaknesses in investigative practices. Allowing for natural year over year fluctuation, the WBP has observed an average substantiation rate of 32% during the past 5 years.

What we monitor

Allegations substantiated by investigation.

How we calculate it

Divide the number of allegations substantiated by investigation by the total number of allegations investigated, for the year the investigation is closed.

Why we track it



Supports efficiency and demonstrates commitment to timely action.

What the data informs


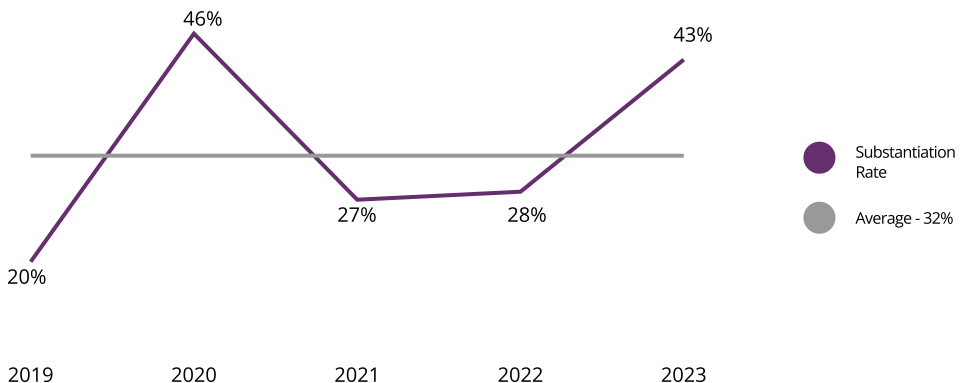
 Escalating trend in the substantiation rate infers a correlated increase in higher quality and actionable reports.

Chart 15: Substantiation Rates (All Reports)



5.2 Substantiation Rates and Anonymous Reports

Each report approved for investigation is based its own merit, including the strength of the information provided or resourced to support the allegation raised. While the use of anonymity to report is not factored in decision-making to investigate or not, monitoring the use of anonymity and tracking investigation outcomes based on its use provides valuable insight into how the use of anonymity impacts the investigation process.

Typically, anonymous reporters are less accessible to investigators as reporters who disclose their identity, increasing the challenges faced by investigators to corroborate competing or contrary information obtained during an investigation. Where investigators are unable to demonstrate that an event has occurred as alleged and a violation of policy is not evident, they must conclude that allegation as unsubstantiated.

Investigation data demonstrates that the substantiation rate for allegations raised anonymously are sufficiently supported and are ultimately validated as violations of City policy, providing valuable insight into workplace issues requiring attention. This data challenges long held biases associated with anonymous reporting - that they are often false or frivolous - and strongly establishes that reports submitted by individuals who chose to remain anonymous should be taken as seriously as reports submitted without anonymity.

What we monitor

Substantiation rate of allegations reported anonymously.

Why we track it



As a subset of overall substantiation rates, tracking reports based on the use of anonymity informs on appropriate use of anonymity.

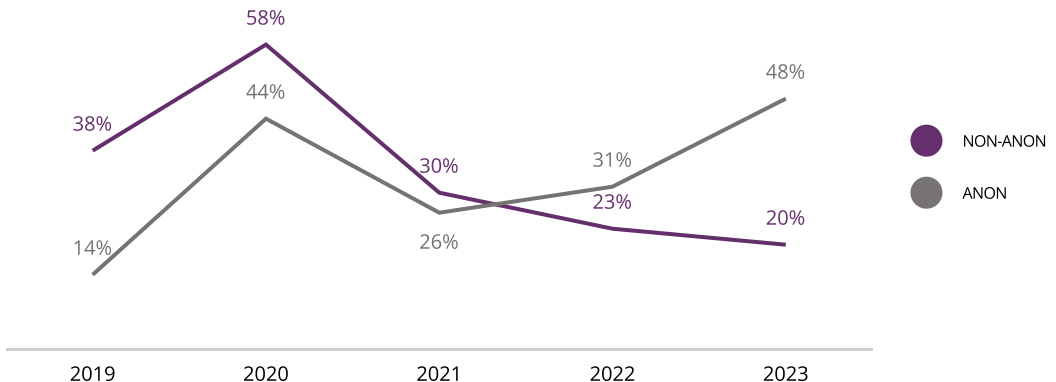
How we calculate it

Divide all anonymous allegations substantiated by investigation by all allegations investigated.

What the data informs

- While the substantiation rates for anonymous and non-anonymous reports are similar, they are trending in opposing directions.
- Anonymous reports are as informed and as valid as reports made without the use of anonymity.
- Average substantiation rates for anonymous allegations (30%) vs non-anonymous (34%) dispels the misconception that anonymous reports are malicious.

Chart 16: Substantiation Rates (w/ and w/o Anonymity)



5.3 Substantiation Rate by Category

There is no 'correct' substantiation rate, and striving to reach a specific target is not considered good practice as it can promote poor and biased methods designed to meet the target rather than reach a natural and objective conclusion.

Analyzing substantiation rates by category provides valuable information - a consistently high substantiation rate in a category may warrant further analysis to determine trends by classification to reveal potential hot spots requiring attention. Consistent substantiation rates across all categories can be indicative of well-informed reporters raising high-quality allegations subsequently investigated using effective investigation practices.

Considering The City's consistent communications and training opportunities promoting its Code of Conduct, it may not be surprising that four of every ten allegations investigated in the HR, Diversity, and Respectful Workplace category are substantiated, as employees are well-informed of what behaviours should be reported and how to report them. As previously highlighted, figures in this Internal Benchmark Report do not incorporate reports submitted through Administration.

Since 2019, the top three classifications with substantiated allegations have been Respectful Workplace (HR, Diversity, and Respectful Workplace), Recruiting & Employment (HR, Diversity, and Respectful Workplace), and Conflict of Interest (Business Integrity).

What we monitor

Substantiation rates for each reporting category.

Why we track it



To inform on the quality of reporting submitted and effectiveness of the investigation process, within each reporting category, identifying opportunities for education.

How we calculate it

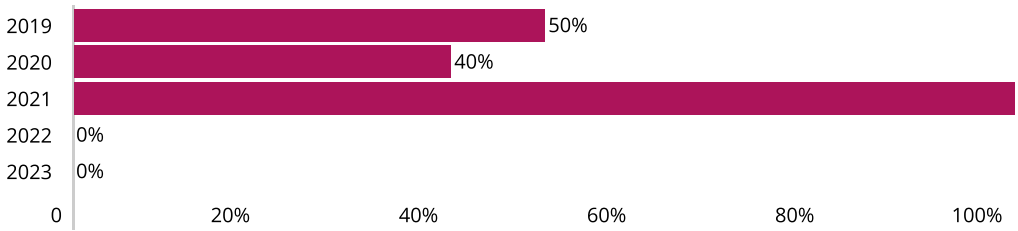
Within each category, divide the number of allegations substantiated by investigation by all allegations investigated.

What the data informs

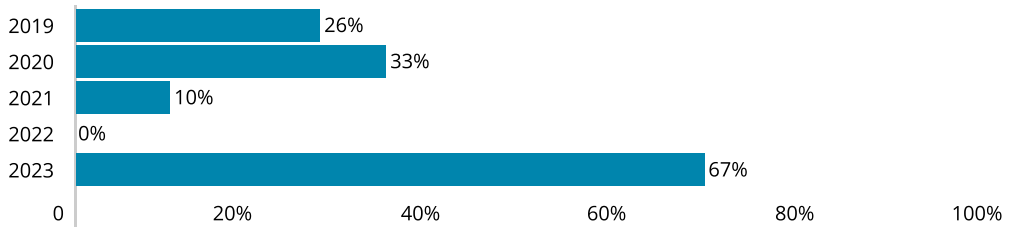
- 🔦 Increased reporting of concerns categorized as Business Integrity resulted in a corresponding increase in substantiated allegations.
- 🔦 Allegations substantiated in the HR, Diversity, and Respectful Workplace category increased.
- 🔦 Top 3 categories with substantiated allegations remain unchanged year over year.

Chart 17: Substantiation Rates by Category

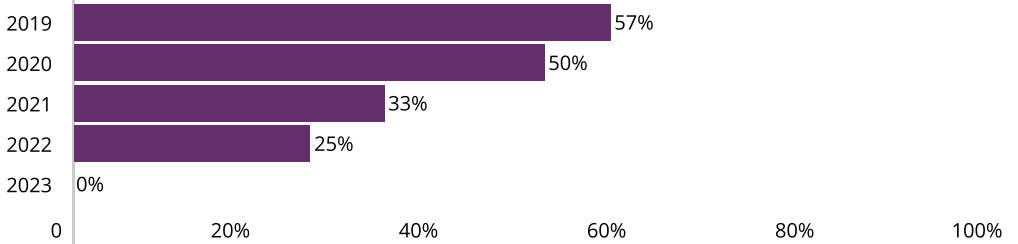
Accounting and Financial Reporting



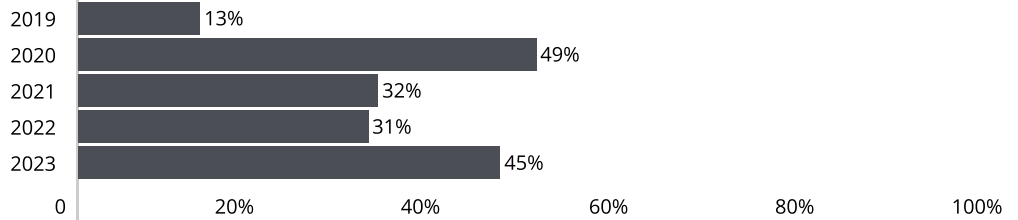
Business Integrity



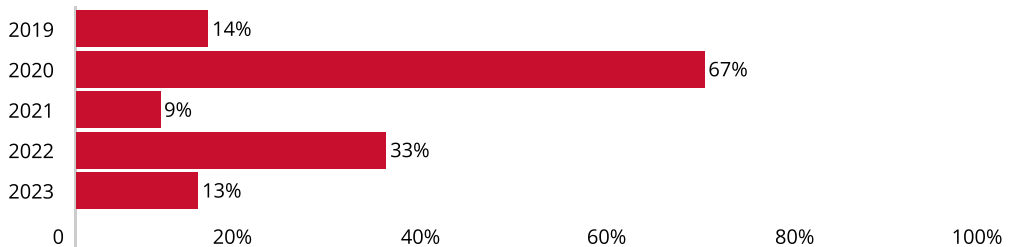
Health, Safety, and Environment



HR, Diversity & Respectful Workplace



Misuse, Misappropriation of Assets



5.4 Substantiation Rates and Reporter Follow-up

The role of a reporter often extends beyond merely submitting a report alleging wrongdoing - it can also include a moral responsibility to remain an active participant by providing additional information and clarification to investigators where necessary. As most individuals raising allegations are less informed to investigation processes and the level of detail often necessary to support an investigation, responding to information requests allows investigators to proceed effectively and provides reporters with greater assurance that their concerns are accurately understood.

The WBP encourages reporters to remain involved and interested in the process - doing so contributes to the likelihood of substantiating allegations, allows investigators to fully comprehend issues reported, and contributes to an inclusive and positive reporting experience. WBP processes allow for confidential dialogue between reporters and investigators, even if a reporter has chosen to remain anonymous.

By tracking data involving a reporters' follow-up - by either their checking in to the status of their reports or by communicating with investigators - association with substantiation rates can be analyzed. During the past 5-year period, substantiation rates for investigations with an actively available reporter (33%) are similar to substantiation rates for investigations absent an interested reporter (37%). While the variance at an aggregate level is minimal, it further suggests that effective assessment and investigation procedures are key contributors to substantiation rates.

What we monitor

Substantiation rates for investigations with reporter follow up.

How we calculate it

Divide all substantiated allegations by all allegations investigated, for each subset of reports with and without reporter interest/follow up.

Why we track it



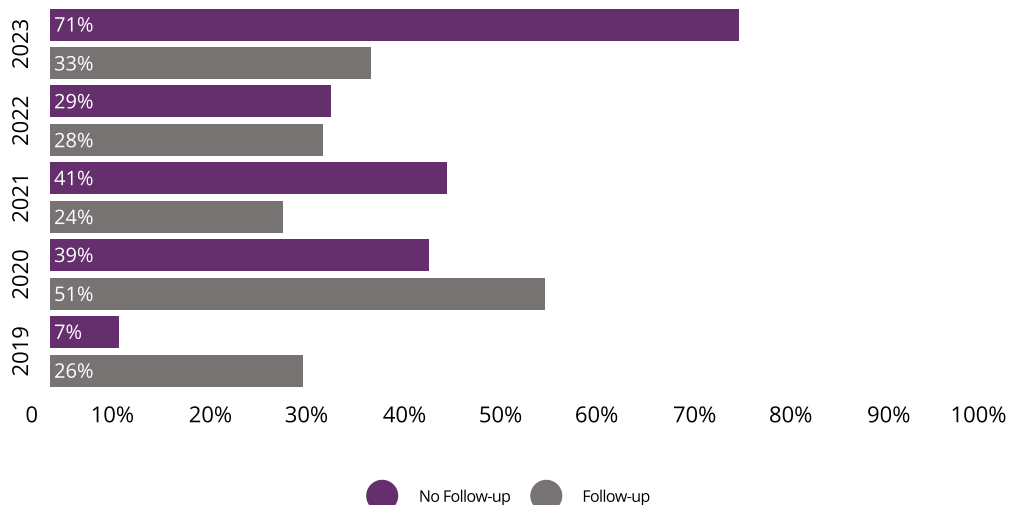
To understand how investigation outcomes are impacted by reporter interest and follow up.

What the data informs



In 2023, despite corresponding increases in substantiation rate (s. 5.1) and follow up rate (s. 3.10), more allegations were substantiated from reports without reporter follow up.

Chart 18: Substantiation Rates and Reporter Follow-up



5.5 Case Closure Rates

Timely completion of investigations is critical in earning existing and potential reporters' trust in the reporting experience, providing assurance that issues they have raised are seriously considered and addressed. Individuals almost never report an issue immediately as it occurs – often, people take time to consider the situation and even permit time for a situation to self-correct. During this period, the event remains 'active' for that person and can negatively impact their well-being. The Whistle-blower Program therefore bases its case closure time on the number of calendar days - not business days- taken to complete and close an investigation. While certain complex cases require lengthy investigations, the WBP strives to complete investigations, on average, within less than 180 days, 75% of the time.

Year over year fluctuation is a normal result of the unpredictable nature of reporting volume, report complexity, volume of information requiring analysis, and availability of witnesses. However, consistently prolonged investigation timelines require analysis to identify barriers - including assessment of investigation practices and resourcing needs – not supporting timely completion.

What we monitor

Average number of days taken to investigate allegations.

How we calculate it

Calculate the number of days between the date an investigation is commenced and the date it is concluded.

Why we track it

To assess timeliness of completed investigation.



What the data informs

Case closure trends show progressive efficiency in bringing investigations to a timely conclusion, while allowing for occasional outliers requiring longer periods of time to complete.

Chart 19: Case Closure Rates

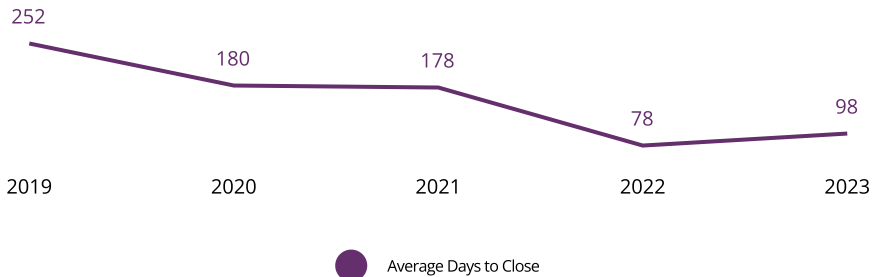


Chart 20: Case Closure Rates (Ranges by Days)

Year	0 to 30	31 to 60	61 to 90	91 to 180	181 to 365	> 365
2019	9%	18%	3%	27%	24%	18%
2020	8%	13%	13%	16%	42%	8%
2021	15%	18%	9%	18%	27%	12%
2022	26%	37%	5%	21%	11%	0%
2023	11%	39%	6%	33%	11%	0%

6.0 Corrective Action

6.1 Corrective Action Rate

A valuable component of the Whistle-blower Program is the identification of causal factors leading to an incident being reported and investigated, and for which corrective action may be recommended to Administration. If an opportunity for improvement is identified, a corrective action may be recommended for any allegation investigated regardless of substantiation, however, all allegations substantiated must result in a recommendation for corrective action to mitigate against recurrence.

There is no 'correct' number of recommendations - each individual investigation considers the need for thoughtful and purposeful corrective actions intended to increase the effectiveness and efficiency of City operations, promote ongoing procedure and policy understanding and compliance, support learning opportunities, and mitigate risk. However, CP2022-06 Whistle-blower Policy requires a corrective action for each substantiated allegation. Recommendations are typically in the form of employee coaching, training, education or policy adherence, procedure or policy improvement, or other actions that can be taken by Administration including labour relations action.

Recommendations can be made to address deficiencies within specific work areas and business units, or more broadly applicable at department or City-wide operations.

What we monitor

Investigations resulting in corrective action recommendations.

How we calculate it

Divide investigations with recommendations by the total investigations completed.

Why we track it

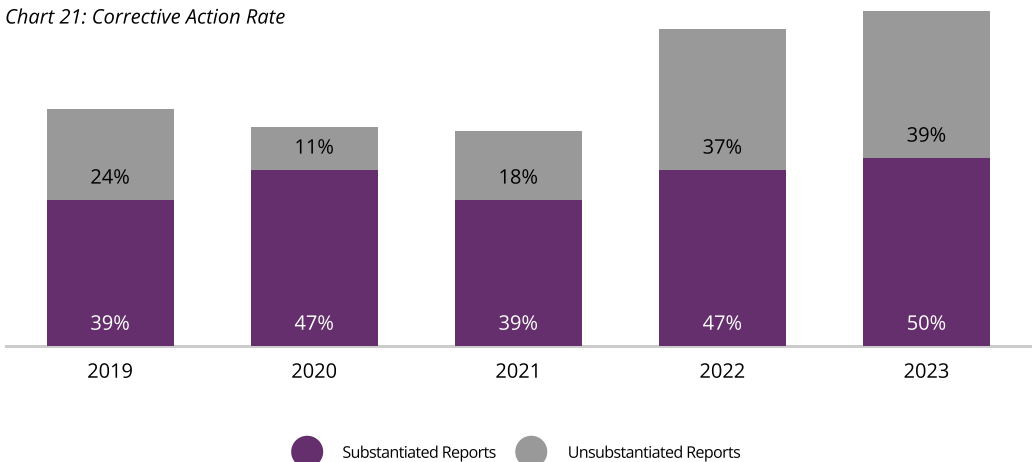
To inform on the effectiveness of identifying root causes and best approach to mitigate risk.



What the data informs

The significant increase recommendations made from unsubstantiated allegations in 2023 (as in 2022) contributed to a significant increase in corrective action rates.

Chart 21: Corrective Action Rate



6.2 Recommendation Completion Rate

Timely implementation of corrective action recommendations is the final phase of an effective reporting process. Effectively addressing substantiated wrongdoing is important in establishing trust in the reporting experience, as reporters can easily correlate the issue they raised to change implemented by Administration. All recommendations made by the WBP are made with the support of business unit directors and result in regular follow up to ensure completion.

What we monitor

Calendar days taken for Administration to complete recommended corrective actions, based on year investigation closed.

Why we track it

To effectively reduce the risks associated with not correcting causal factors, and to support continuous improvement.



How we calculate it

Within each category, divide the number of allegations investigated and substantiated by all allegations investigated.

What the data informs

- Administration consistently implements WBP recommendations in a timely manner.
- Most corrective actions are implemented within 90 days of issuance by the WBP.

Chart 22: Recommendation Completion Rate

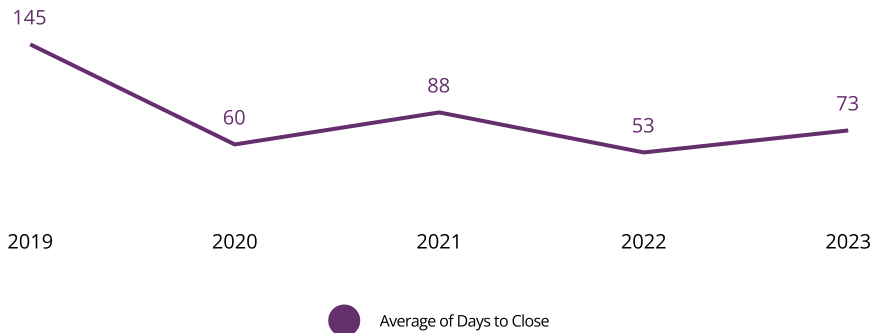


Chart 23: Recommendation Completion Rate (Ranges by Days)

Year	1 to 30	31 to 60	61 to 90	91 to 180	181 to 365	> 365
2019	18%	14%	36%	11%	7%	14%
2020	32%	27%	23%	14%	5%	0%
2021	31%	0%	46%	15%	8%	0%
2022	0%	27%	73%	0%	0%	0%
2023	58%	13%	8%	15%	8%	0%

7.0 Conclusion

Data from 2023 reviewed in context with related annual data from recent years informs that the WBP is operating as intended.



The Whistle-blower Program is accessible.

- People know how to access the WBP and report wrongdoing through a variety of channels.
- Web traffic activity dipped in 2023 but remains consistent with correlation to reporting volume trends, year over year.
- Online reporting is the method of choice for majority of reporters.



Employees are empowered to report wrongdoing.

- Employee reporting volume decreased in 2023 but remains the primary group to report to the WBP.
- Employees report suspected wrongdoing across multiple categories.
- Employees take advantage of anonymous reporting at a greater rate than non-employees.



Reporting quality is strong.

- Two of every three reports submitted is assessed for further action.
- Only one of every four reports for which no action is taken is due to a lack of information provided to support an allegation.
- The reporter follow-up rate is strong at 59%.



Anonymous reports merit action.

- Anonymous reporting volume is consistently strong.
- Nearly three of every four anonymous reports are assessed for further action.
- The substantiation rate for allegations submitted anonymously is strong at 48%.



Investigation timelines improve.

- Two thirds of investigations closed in 2023 were closed within 90 days.
- 2023 case closure rate increased slightly but remained strong at fewer than 100 days.
- Nine of ten investigations were completed within One Calgary targets of 180 days or less.