

# City Auditor's Office 2014 Annual Report



THE CITY OF  
**CALGARY**  
CITY AUDITOR'S OFFICE

### **How to Reach Us**

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## Message from the City Auditor

The City Auditor's Office Annual Report reflects the City Auditor's accountability to City Council and to the citizens of Calgary. This report highlights the significant accomplishments of the City Auditor's Office in 2014 that contribute to making Calgary a well run city.

After the flood of 2013, the City Auditor's Office focused on getting back to business in 2014 by not only delivering on the audit plan, but achieving even more. We self-assessed as a team how we can do better and utilized benchmarks provided by our professional associations. We identified efficient ways to further expand our coverage and services. We are moving from providing a traditional assurance function to a wider role of protector, educator and advisor both to Administration and to members of Audit Committee and Council. We believe this expanded approach will serve Calgarians well in providing value through:

- Comfort - City's systems and processes are designed appropriately and working effectively;
- Knowledge – Offering expertise, benchmarking and best practice guidance; and
- Solutions – Cost effective recommendations, reliable and relevant advice.

During 2014, we fully delivered on seven audits, and completed testing on an additional two audits, along with timely delivery of advisory and investigative activities. With our total staffing of 15 permanent and term professionals we provided these services effectively and efficiently well within our 2014 budget of \$2.2M.

In addition to delivering our key services, we implemented a number of new initiatives to further support our ability to provide comfort through oversight audits, knowledge through professional insight, and solutions based on risk and experienced gained foresight. These initiatives included:

- Re-evaluation of our risk based approach to support timely assurance on key risk areas;
- Refinement of our audit recommendation follow-up process;
- Utilization of ongoing quality assessment improvement program to increase effectiveness;
- Expansion of our audit software to track and trend results of our audit work; and
- Application of data analytics tools to provide greater risk insight.

I am proud of the City Auditor's Office and the high standards the team has committed to by implementing best practices of a high performing Audit Office in the Public Sector. As we move ahead in 2015, we will continue our roles as protector, educator and advisor, providing tangible value in the delivery and accomplishment of the 2015 audit plan.



Katharine Palmer, CIA, CFE, CCSA, MBA

City Auditor

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## 1.0 Deliverables and Initiatives

### Risk Based Audit Approach

A significant goal of the City Auditor's office is to provide independent, objective value-added assurance and advisory services to improve the effectiveness of The City's risk management, control and governance processes. This is accomplished by using a risk-based approach throughout the audit process and is the foundation of the creation of the annual audit plan.

The audit planning process was further expanded in 2014 to ensure assessment of risks across all departments and business units within the City. It is the intent of the City Auditor's Office to further enhance the Audit Universe and risk assessment process by utilizing the output of the City's Integrated Risk Management process as it matures.

The Audit Universe is a live document that is continually updated as City Auditor's Office staff gain additional information or identify additional risks facing The City. The City Auditor's Office (CAO) utilizes an annual audit planning process, which focuses audit resources on those higher risks that could impact the achievement of 2015-2018 Council Priorities along with providing reasonable assurance on risk management effectiveness across departments and business units. Potential audits are established using an objective process that assesses all identified areas and activities against a common set of risk criteria.

These potential audits for 2015 were evaluated with consideration of input received by Senior Administration, and members of Council during a series of facilitated risk themed forums, which were facilitated by the City Auditor's Office. The resulting audit plan reflected these risk prioritized audits based on available resources.

A series of risk assessment stage gates were followed in the delivery of the 2014 audit plan to ensure the audit conducted focused on areas of highest risk and that the assurance provided would be of value to Administration and Council.

In addition to advisory assessments, during 2014 the following audit reports were delivered utilizing a risk based approach:

- Flood Recovery Expenditures
- Procurement Response under State of Emergency
- Payroll Review and Approval – Part 2
- Attainable Homes Calgary
- Integrated Risk Management
- Virtual Server Security
- Facility Utilization

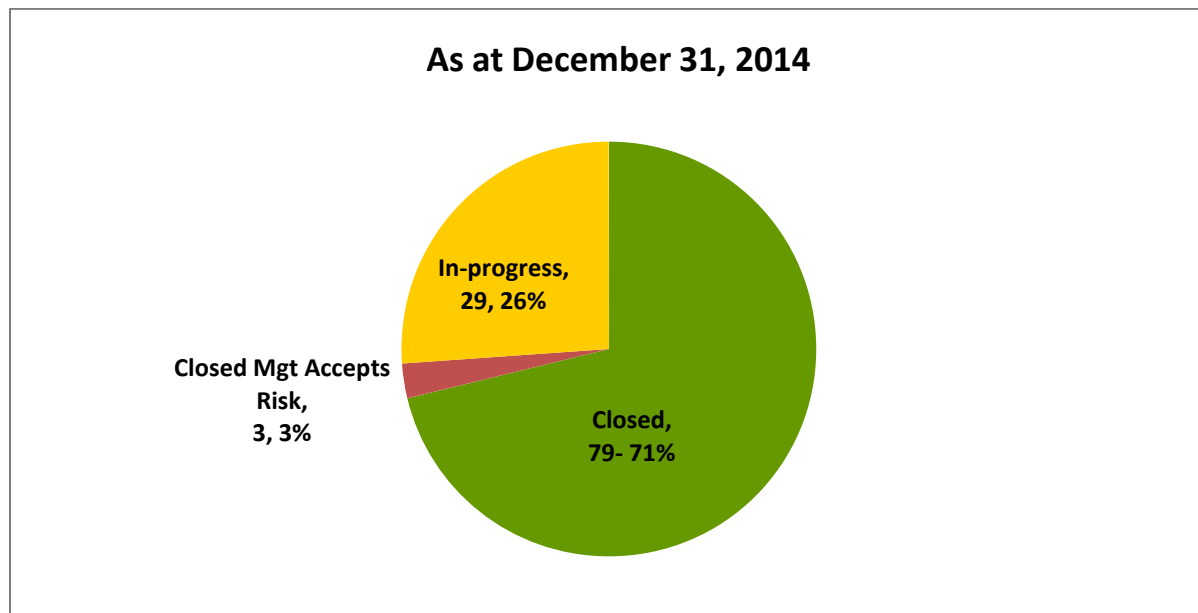
Further details on the delivery of the 2014 Audit Plan are provided under Appendix 1. Access to all City Auditor Office audit reports is available from the City of Calgary website:

<http://calgary.ca/auditor>.

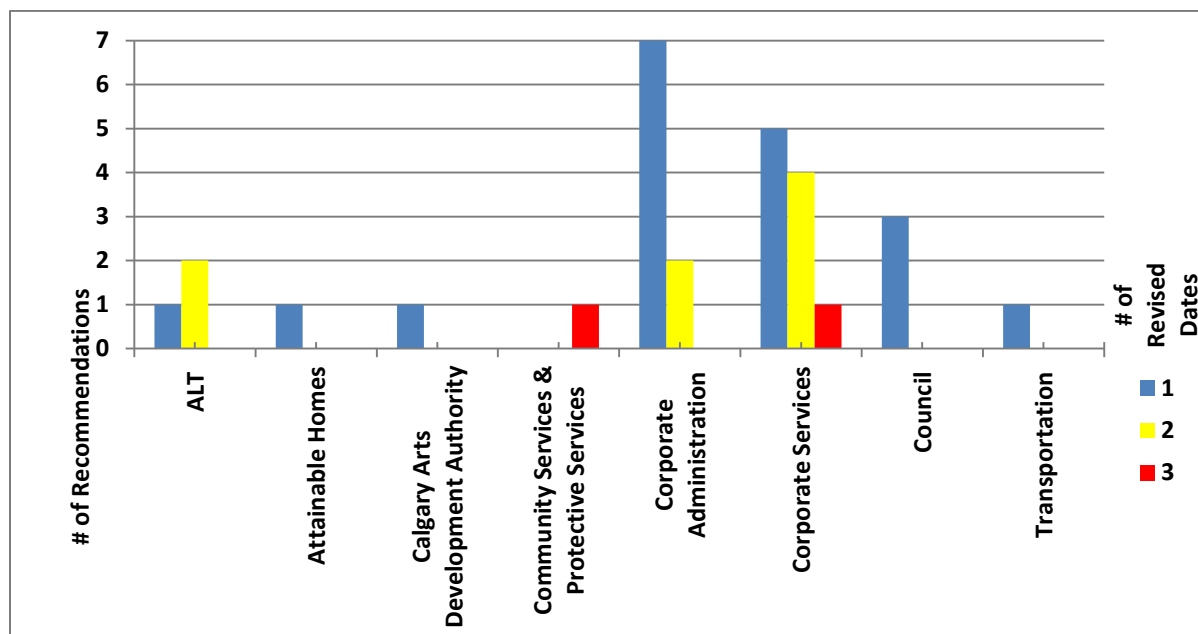
## Audit Recommendation Follow-up Process

We worked collaboratively with Administration to enhance our follow-up process to support an ongoing approach rather than a formal semi-annual approach. This new approach of continuous follow-up started in May, 2014 and continued each quarter. In total we focused on 111 recommendations/ actions due on or before October 31, 2014. We believe this process has increased awareness and timely response and implementation of effective risk mitigation controls. The results of our activities under the new process are included in the following charts:

**Chart 1: Status of Recommendation Follow-up (111 in total)**



**Chart 2: Status of In-Progress Activity (29 in total)**



Specific details on recommendations not closed during the 2014 follow-up period are provided in Appendix 2.

### **Ongoing Quality Assessment Improvement Program**

The City Auditor's Office conducts its audit activities in adherence with the Institute of Internal Auditors' (IIA) International Standards for the Professional Practice of Internal Auditing (*Standards*).

The *Standards* require that an external quality assessment be conducted at least every five years. The last external quality assessment was completed in 2013 with an assurance rating of generally conforms, which is the highest rating provided by the IIA. The next external assessment is planned for 2016, in order to provide ongoing assurance to Council and Administration on the professional practice and quality of the City Auditors Office.

To support ongoing assurance and as an effective oversight practice, the City Auditors Office implemented a formal quality assessment improvement program in late 2014. This self-assessment program will now run quarterly to ensure IIA standards are being met and also to identify opportunities to improve efficiency within our audit cycle time. In 2014 we benchmarked our practices in a Global Audit Information Network (GAIN) survey which compares our activities to other similar audit shops. In that comparison, we did identify that we lagged other audit shops in delivery of audit reports. This is an area that we hope to improve over the next two years as we explore opportunities to increase our use of audit software technology and further streamline our reporting process.

### **Audit Software - Teammate**

The City Auditor's Office has utilized TeamMate audit software to record the result of our audits since 2008. In 2014, we initiated a series of changes in both our program procedures and in the Teammate data fields, which allows us to capture key risks identified in our audits and assess risk mitigation effectiveness across the organization holistically as opposed to providing assurance at only the business specific and/or process activity level. Over the next 2-3 years we plan to grow this database of risk information to provide wider assurance comfort.

During 2014, we also expanded our use of TeamMate's tracking tools and in 2015 we will utilize these tools to support efficient ongoing reporting to Administration on status of corrective action and response to audit recommendations.

### **Data Analytics**

Data analytics involves processes and activities designed to obtain and evaluate volumes of data to produce actionable insights. The results of data analytics may be used to identify areas of risk (e.g. policy non-compliance, controls effectiveness, abuse, and other anomalies), improve business efficiencies, identify trends, as well as predictive analysis. This type of information can assist and support business decisions and provide foresight on future opportunities. Using data analytics, the entire population can be evaluated to eliminate sampling risk (risk of utilizing a

sample that is not representative of the entire population thus distorting the significance of the audit results).

Currently the City Auditor's Office is targeting at least one audit activity per year to further expand our application and proficiency in utilizing City databases. In 2014, we performed data analysis of Credit Card purchases and passed that insight to Procurement to support improved business decisions. The development of effective data analytics reporting is time consuming, however, we believe it will have great future benefits.

In 2015, we plan to continue the development of our use and complexity of data analytics reporting to further compliment our risk based audit approach as well as assisting with concerns and red flags raised in our Whistle-Blower Program.



## 2.0 City Auditor's Office Performance

### Summary of Annual Performance

The main objective of the City Auditor's Office is to provide independent and objective value-added assurance, advisory and investigative services.

#### 1) Internal Audit Services

The City Auditor's Office provides independent, objective assurance services designed to add value and improve The City's operations. We assist The City in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The City Auditor has the authority to carry out a full range of audits, with the exception of external financial audits. Audit areas include all City of Calgary operations, programs, processes and systems, as well as autonomous entities having an operating agreement with The City.

#### 2) Advisory Services

Advisory and related client service activities, the nature and scope of which are agreed with the client, are intended to add value and improve an organization's governance, risk management, and control process without the internal auditor assuming management responsibility.

Upon completion of an advisory service, observations and suggested improvements (if any) are communicated in a Management Letter to the client(s). Management Letters are intended for management's consideration and are not provided to Audit Committee. However, advisory activities are disclosed to Audit Committee and Council as part of the City Auditor's quarterly status reports to Audit Committee.

During 2014, we performed a number of advisory activities, including: Flood Response, Recovery, and Early Resilience – Lessons Learned; and initiatives with Red Cross.

#### 3) Investigative Services

In 2007, City Council approved Council Policy CC026, Whistle-Blower Policy, which was further updated in May 2013. The policy assigns the City Auditor and the City Manager to develop, implement and maintain an effective Whistle-Blower Program. While joint responsibility exists for the program, the City Auditor is responsible to ensure that all allegations are reviewed and appropriately investigated. Council Policy CC026, Whistle-Blower Policy requires the City Auditor to report annually to Council, through the Audit Committee, information related to investigations conducted during the year. The City Auditor issues a separate Whistle-Blower Program Annual Report to provide summary information on investigation activity conducted each year.

As part of our quarterly reports issued during 2014 we tracked our success in achieving our main objectives based on the following key performance indicators of efficiency, effectiveness, quality delivery, transparency and staff retention. We are pleased to report that overall we exceeded targets set for 2014:

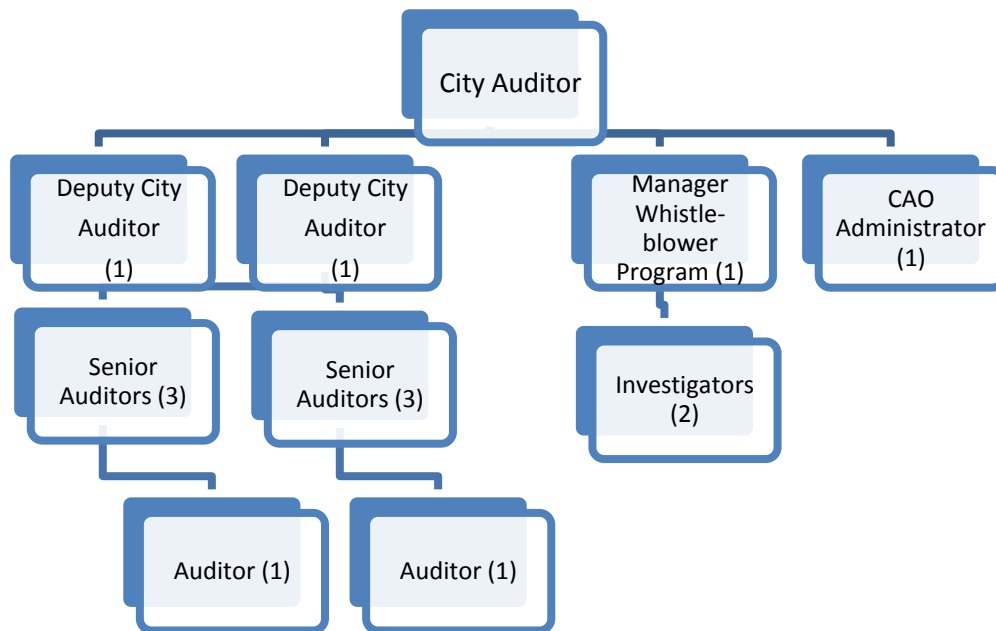
#	Performance Indicator	Target	Final Result
1	Efficiency: Progress against approved 2014 plan	80% on schedule	82%
2	Effectiveness: Client agreement to audit recommendations	95%	97%
3	Quality Delivery: Cumulative results of each project survey	75%	87%
4	Transparency: Professional Training	80%	100%
5	Staff Retention: Average staff service year	2.8 yrs	3.3 yrs

The City Auditor's Office strives to provide the best service within the budget provided. Note this budget includes costs associated with running an effective Whistle-Blower Office.

2014 Annual Budget (\$'000's)		Actual	Variance	Comments
Salary	\$2,120	\$1,805	\$315	Positive variance due to staff LOA.
Contracts	\$43	\$131	-\$88	Employment of contract investigators.
Training	\$36	\$52	-\$16	Business and professional training.
Other	\$113	\$181	-\$68	Software and licensing costs.
<b>Total</b>	<b>\$2,312</b>	<b>\$2,169</b>	<b>\$143</b>	

## Staff Organization Structure and Professionalism

In May, 2004, City Council passed Bylaw 30M2004, establishing the position of City Auditor as a designated officer of the City of Calgary. Updates were made to the Bylaw in the first quarter of 2014. The bylaw requires that the City Auditor be appointed by resolution of City Council. It also provides the City Auditor with the authority to conduct reviews, evaluations, and audits, as well as provide consulting and advisory services. The City Auditor is accountable to City Council through the Audit Committee, and is independent of the City Administration.



The City Auditor's Office is represented by a group of highly skilled professionals who understand the importance of their positions as the City's independent auditors and are committed to performing quality audit work. All of our audit staff above the Auditor level has at least one audit certification (i.e. CIA, CISA, or CCSA).

Training is essential to ensure audit staff knowledge and techniques are current. Utilizing a comprehensive competency matrix developed in house in 2013, CAO staff define their training requirements on an annual basis. This annual plan is based on a desire to build business knowledge, refine audit skills, gain best practice information and fulfill the professional development requirements of the Institute of Internal Auditors, and other professional certifications.

Currently our team operates with the expertise gained from the following professional organizations and certifications:



## Appendix 1 – 2014 Audit Plan Results as at December 31, 2014

#	Title	Description	Plan	Status
1	Flood Recovery Expenditures	An audit of the systems and processes in place by The City to maintain accountability and transparency of flood funding recovery expenditures.	Q1-Q2	Complete 2014/09/11
2	Flood Response, Recovery and Early Resilience - Lessons Learned	An advisory project examining the collection, assessment and implementation of lessons learned as initiated by Calgary Emergency Management Agency (CEMA). CEMA in turn has retained the Conference Board of Canada to conduct an independent assessment of its emergency management and response efforts as they relate to best practice.	Q1-Q4	Complete Memo issued 2014/02/28 2 <sup>nd</sup> Memo issued 2014/06/04
3	Corporate Credit Cards - Continuous Monitoring	First step toward a continuous monitoring system. Build continuous monitoring reports to assess Credit Card expenditure compliance.	Q1-Q3	Complete- 2014/06/05
4	Procurement Response under State of Emergency	An audit of the procurement and expediting processes that occurred during the 2013 State of Emergency and the processes supporting subsequent payment of these contracts.	Q2-Q3	Complete- 2014/11/06
5	Virtual Desktop Information Technology	An audit of The City's virtual desktop Information Technology. This audit will further examine City's initiatives to utilize virtual technology to support the achievement of Tomorrow's Workplace initiative.	Q3-Q4	Draft Results – to be released 2015
6	Sewer Capacity Management Processes	An audit of The City's processes to manage sewer capacity risk.	Q3-Q4	Draft Results– to be released 2015
7	Roads Business Unit Vehicle Asset Control	An audit of systems and processes in place to manage timely maintenance and cost of vehicles utilized in the Roads Business Unit.	Q2-Q4	Fieldwork - to be released 2015
8	Corporate Ethics Program Assessment	An assessment of The City's Corporate Ethics Program as part of effective governance. Bylaw 48M2012 requires the Audit Committee to monitor the adequacy and effectiveness of corporate policies including code of conduct and conflict of interest.	Q3-Q4	Fieldwork – to be released 2015

#	Title	Description	Plan	Status
9	Advisory - Controls Advice	The CAO responded to a request to provide high level controls advice for the Flood Recovery permit fee grant program. This program was a unique initiative between the City of Calgary and Red Cross. Providing controls advice assists the CAO to work more collaboratively with the Business and helps The City to be more effective.	Q2-Q4	Complete
10	Advisory – Expense and Alcohol	The CAO responded to a request by Council to provide a research document on current policy and benchmark analysis based on policy in place in other public and private organizations and best practice guidance.	Q3-Q4	Draft – to be released 2015
11	Recommendation Follow-up	Follow-up on the status of management's action plans to address City Auditor recommendations. Bylaw 48M2012 requires the City Auditor to prepare a report on the Administration action on the recommendations contained in previous audit reports.	Q1-Q4	Complete Q1 2014/07/17 Q2 2014/09/30 Q3 reported 2015/01/22
12	Integrated Risk Management	Independently validate the maturity self-assessment that was conducted by the City Manager's Office in November 2012 on The City's IRM program.	Q1	Complete- 2014/04/17
13	Payroll Review and Approval Process- Part 2	Specific to Water and Parks time and labour data: - Assess that the time and labour data is transferred across the interface accurately and completely. - Assess that the time and labour data is monitored by both the Business Units and Pay Services to ensure the data transferred accurately and completely across the interface.	Q1	Complete – 2014/01/23
14	Attainable Homes Calgary	Review controls over the home ownership business cycle to provide assurance that controls are in place, are effective and support the shared equity model.	Q1	Complete- 2014/04/17

#	Title	Description	Plan	Status
15	Virtual Server Security	Assess The City's processes and procedures for server virtualization are adequate and effective. Assess the security over the virtualized server environment are adequate and effective.	Q1	Complete – 2014/02/20
16	Facility Utilization	Assess whether a defined governance structure enables the efficient utilization of facilities.	Q1	Complete – 2014/02/20
17	Whistle-Blower Investigations	Bylaw 48M2012 requires the Audit Committee to oversee, through the City Auditor's Office, the operation of a Council Policy CC026, <i>Whistle-Blower Policy</i> . This policy directs the City Auditor to ensure reports received through the City's Whistle-Blower program are investigated, tracked and appropriately resolved.	Q1-Q4	Ongoing
18	2015 Annual Audit Plan	Bylaw 48M2012 requires the City Auditor to prepare an Annual Audit Plan for approval by Audit Committee.	Q2-Q4	Complete – Approved 2014/11/06
<b>Office Initiatives</b>				
19	Quality Assessment Improvement Program (QAIP) – Periodic Assessment	Complete.		
20	Staff Training and Development	Complete.		
21	Secondment Program	Postponed. The City Auditor's Office will assess opportunities in 2015.		
22	Corporate Liaison/Marketing	Draft internal process brochure. To be produced in 2015.		
23	Audit Work Paper Tools	TeamMate software enhancements completed and will go live in early 2015.		
24	Audit Committee Orientation/Awareness	Ongoing. There is a joint initiative with Audit Committee's Executive Assistant to release an updated orientation manual in January of 2015.		
25	Windows 7 Upgrade	Complete.		

## Appendix 2- 2014 In-Progress Recommendations<sup>1</sup>

#	Audit Report Title and Report Date	Rec. #	Department	Recommendation	Original Action Plan	Original Date	Revised Date	# of Rev.	Last Progress Report
1	911 CAD Security Review (2004)	14	Community Services & Protective Services	Intrusion detection software should be installed on servers and the network to monitor unauthorized access attempts.	To be investigated. Given that "intrusion detection software" is typically designed for use on servers with external access to the Internet, a recommendation to implement and use such a tool will be completed by 2004 November 30.	6/30/04	9/30/15	3	AC2014-0586
2	Audit of the Corporate Credit Card Program (2009)	6 ii	Corporate Administration	We recommend that the City Treasurer ensures that Supply Management promptly and systematically updates the Preferred Vendor List.	Resource issues prevent prompt and systematic updates of the Preferred Vendor List. In this regard, Supply Management is exploring an automated solution to this problem as part of its Contract Management Project.	12/31/10	12/31/14	2	AC2014-0586
3	Human Resources Performance Audit (2010)	10	Corporate Services	We recommend that HR establish a process to measure diversity in the workforce in order to assess the success of diversity initiatives.	The City of Calgary is committed to reflect the diversity of the community we serve, although at any point in time given City needs and the dynamic nature of the population, we may be more or less closely aligned in one part of our business than another. A diversity analysis is scheduled in HR's 2010 work plan to provide a current snapshot of the organization. HR is scheduled to report on the Diversity & Inclusion initiatives under CCMARD to the SPC on Community and Protective Services in February 2011.	3/31/11	9/30/15	3	AC2014-0586

<sup>1</sup> The 29 in-progress recommendations represent 39 recommendations with multiple action plans that are being tracked separately to facilitate the follow-up process.



#	Audit Report Title and Report Date	Rec. #	Department	Recommendation	Original Action Plan	Original Date	Revised Date	# of Rev.	Last Progress Report
4	Real Estate Portfolio Audit (2010)	7	Corporate Services	The Directors of CP&B and OLSH should review and revise the process for monitoring and reporting on real estate transactions to ensure that issues are identified in a timely fashion and success measured.	The Audit of Real Estate reviewed a period that occurred during the split of CP&B into two Business Units. Reporting was in place prior to the split, and is in place subsequently, and is in functional use.	12/31/10	6/30/15	2	AC2014-0586
5	Calgary Fire Department Facilities Construction Audit (2011)	2	Corporate Services	The CPB Director develop and implement monitoring and follow-up processes to ensure formal construction management contracts, for projects managed by CPB, are executed in a timely manner and in accordance with RFP requirements.	1. PM process amendment required to add contract status validation with Law and Supply. 2. Standard Operating Procedures (SOP) will be written to provide clear reference and procedures to City staff involved in projects awarded using construction management process. Supply will also complete a re-design and upgrade of the Construction Management Agreement to provide improved accountability for the parties involved. 3. The Contract Management System full implementation will provide: all project documentation including those projects awarded using construction management approach in a single system; provide access for Project Managers and Supply to monitor and update contract status on line; and provide real time reporting on contract content, and completion.	12/31/11	11/30/14	2	AC2014-0586
6	Calgary Fire Department Facilities Construction Audit (2011)	3	Corporate Services	The CPB Director improve project status monitoring and reporting processes by: -Completing the development and implementation of procedures to improve the security, accuracy and	Item 1 – Revised project tracking spreadsheet developed and implemented for all new projects effective immediately. Identity Management is incorporated in new spreadsheet.2. Standard Operating	3/31/12	11/30/14	2	AC2014-0586

#	Audit Report Title and Report Date	Rec. #	Department	Recommendation	Original Action Plan	Original Date	Revised Date	# of Rev.	Last Progress Report
				timely preparation of project status reports and budget spreadsheets; -Including additional information in project status reports to determine whether costs to date are in line with budgets; and -Developing procedures to effectively monitor Construction Managers' expenditures against budget.	Procedures (SOP) will be written to provide clear reference and procedures to City staff involved in projects awarded using construction management process. Supply will also complete a re-design and upgrade of the Construction Management Agreement to provide improved accountability for the parties involved. 3. The Contract Management System full implementation will provide: all project documentation including those projects awarded using construction management approach in a single system; provide access for Project Managers and Supply to monitor and update contract status on line; and provide real time reporting on contract content, and completion.				
7	Calgary Arts Development Authority Grant Program Audit (2012)	7b	Calgary Arts Development Authority	CADA's President and CEO develop a staff procedures manual.	In May 2013, Calgary Arts Development will launch a long-term strategy for the development of the arts in Calgary. That strategy will inform all programs and activities of CADA, including the operating grant programs. Evaluating the efficacy of these recommendations will be incorporated into a wholesale review of the granting programs. In addition, CADA will evaluate all available granting software options currently available as a matter of due diligence and to determine the best fit to the programs resulting from the long-term strategy.	6/30/13	1/1/2015	1	AC2014-0586

#	Audit Report Title and Report Date	Rec. #	Department	Recommendation	Original Action Plan	Original Date	Revised Date	# of Rev.	Last Progress Report
8	Calgary Convention Centre Authority - Governance Framework Audit (2013)	1	Council	<p>Council improve the governance framework between Council and the Authority by directing Administration to work with the Authority to:</p> <ul style="list-style-type: none"> <li>• Establish and clearly define accountabilities with respect to specific outcomes, and roles and responsibilities. The ten principles outlined in the Framework of Principles for Governance Relationships with the City's wholly owned subsidiaries and current governance initiatives such as the Corporate Secretariat (e.g. model documents) should be considered.</li> <li>• Update the Operating Agreement accordingly.</li> </ul>	Council approved the recommendation however, no specific date was provided to Administration. The City Manager's Office is working closely with the City Auditor's Office to provide progress updates on actions to address the recommendation.	9/30/14	3/31/15	1	AC2015-0148
9	Calgary Convention Centre Authority - Governance Framework Audit (2013)	2	Council	<p>Council direct Administration to improve the effectiveness of Council's oversight of the Authority by working with the Authority to:</p> <ul style="list-style-type: none"> <li>• Review current reporting processes that support Council's oversight taking into account the observations in this report;</li> <li>• Determine the appropriate process/processes for the Authority;</li> <li>• Ensure that reporting processes include performance requirements, actual performance against goals, and information on the stewardship of The City's assets; and</li> <li>• Consider streamlining reporting processes by excluding the</li> </ul>	Council approved the recommendation however, no specific date was provided to Administration. The City Manager's Office is working closely with the City Auditor's Office to provide progress updates on actions to address the recommendation.	9/30/14	3/31/15	1	AC2015-0148

#	Audit Report Title and Report Date	Rec. #	Department	Recommendation	Original Action Plan	Original Date	Revised Date	# of Rev.	Last Progress Report
				Authority from Civic Partner reporting and continuing to report annually to Audit Committee.					
10	Calgary Convention Centre Authority - Governance Framework Audit (2013)	3	Council	Council direct Administration to work with the Authority to improve board recruiting by obtaining Council approval to remove Authority vacancies from the Boards, Commission and Committees advertisement and the regular appointment process of Council's Organizational Meeting and develop a robust recruiting process to provide non-binding recommendations to Council.	Council approved the recommendation however, no specific date was provided to Administration. The City Manager's Office is working closely with the City Auditor's Office to provide progress updates on actions to address the recommendation.	9/30/14	3/31/15	1	AC2015-0148
11	Calgary Transit Overtime Management Audit (2013)	1b	Transportation	The City Auditor's Office recommends that the Calgary Transit Director: For the Fleet and Facilities divisions, develop and implement an annual workforce plan that is based on projected workforce requirements and forecasted workforce availability, estimating planned and unplanned leaves based on historical activity.	Calgary Transit will review current manpower planning processes and explore different technologies to enhance prediction algorithms. These developments will aid in better quantification of risks and their impacts. This review will include a process documentation to ensure consistency. Formalizing plans in the maintenance area would provide benefits and perhaps a suggestion of vacation signup (including levelling) may help the maintenance area.	6/30/14	7/01/15	1	AC2014-0805
12	Calgary Transit Overtime Management Audit (2013)	1c	Transportation	The City Auditor's Office recommends that the Calgary Transit Director: For all Transit divisions, search for opportunities to minimize the frequency and duration of S&A occurrences.	Calgary Transit will actively support a newly revised attendance support program. This support should include supervisor training. As part of the new program, metrics will be developed to track absences in greater detail and to allow for changes to the program and	6/30/14	1/15/07	1	AC2014-0805

#	Audit Report Title and Report Date	Rec. #	Department	Recommendation	Original Action Plan	Original Date	Revised Date	# of Rev.	Last Progress Report
					management intervention. Discussion to be held with medical community and internal resources on changes to MEBAC to ensure staff are accessing health professionals sooner in the process to affect a quicker return to work.				
13	Corporate Technology Security - IT Network Access Security (2013)	1a	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		8/31/13	3/31/15	2	AC2015-0148
14	Corporate Technology Security - IT Network Access Security (2013)	1b	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		8/31/13	4/01/15	2	AC2015-0148
15	Corporate Technology Security - IT Network Access Security (2013)	1c	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		8/31/13	3/31/15	2	AC2015-0148
16	Corporate Technology Security - IT Network Access Security (2013)	1d	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		8/31/13	12/31/15	2	AC2015-0148

#	Audit Report Title and Report Date	Rec. #	Department	Recommendation	Original Action Plan	Original Date	Revised Date	# of Rev.	Last Progress Report
17	Corporate Technology Security - IT Network Access Security (2013)	2	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		11/30/13	12/31/15	1	AC2014-0586
18	Corporate Technology Security - IT Network Access Security (2013)	3	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		8/31/13	12/31/14	1	AC2014-0586
19	Payroll Review and Approval Risk Review (2013)	3b	Corporate Services	The City Auditor's Office recommends the Manager Pay Services implement a Pay Confirmation report monitoring process.	Management will send out communications on a semi-annual basis to all Deptid Owners reminding them the importance of reviewing their Pay Confirm reports bi-weekly. Management, in collaboration with ESS (IT) will develop an Audit tool to report to Sr. Management (Directors) those Deptid Owners not reviewing their Pay Confirm reports on a regular basis.	12/31/13	3/31/15	2	AC2015-0148
20	PeopleSoft HCM Application Security (2013)	3	Corporate Services	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		1/31/14	12/31/14	1	AC2014-0586
21	PeopleSoft HCM Application Security (2013)	5	Corporate Services	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		6/30/13	12/31/14	1	AC2014-0586

#	Audit Report Title and Report Date	Rec. #	Department	Recommendation	Original Action Plan	Original Date	Revised Date	# of Rev.	Last Progress Report
22	PeopleSoft HCM Application Security (2013)	7	Corporate Services	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		6/30/14	12/31/15	1	AC2014-0805
23	PeopleSoft HCM Application Security (2013)	10	Corporate Services	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		9/30/13	12/31/14	1	AC2014-0586
24	PeopleSoft HCM Application Security (2013)	14	Corporate Services	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		9/30/13	12/31/14	1	AC2014-0586
25	Technology Investment Governance Audit (2013)	2b	ALT	The City Auditor's Office recommends the Administrative Leadership Team define, implement and communicate the technology approval process. Specific areas to address include: A Corporate Project Portfolio Management strategy which includes the roles, responsibilities and accountabilities between IT and the Business Units.	This recommendation will be addressed by two initiatives in the IT business plan – Project Portfolio Management (PPM) and Business Relationship Management (BRM). The ATC portfolio is already in place and the UEP portfolio will be created in 2013. Other portfolios will be created once they are requested from client BUs and Departments, as part of the overall Strategic Business Planning Process.	6/30/13	2/27/15	2	AC2015-0148
26	Technology Investment Governance Audit (2013)	5a	ALT	The City Auditor's Office recommends the Administrative Leadership Team: Define and monitor Corporate technology outcomes and to provide information for the Corporation on the performance of technology investments.	IT will include an outcome performance measure for all ALT or CTC approved projects, as part of the post-project reporting requirements. This measure will be used to provide a corporate report on IT project outcomes.	6/30/13	2/27/15	2	AC2015-0148

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27	Technology Investment Governance Audit (2013)	5b	ALT	The City Auditor's Office recommends the Administrative Leadership Team: Clarify expectations regarding the recording and reporting for technology related costs throughout The City for technology governance and benchmarking purposes.	IT will work with the Chief Financial Officer (CFO) to investigate the options for technology cost reporting and will report back to ALT with alternatives for consideration.	9/30/13	6/30/15	1	AC2014-0586
28	Attainable Homes Calgary Corporation-Home Ownership Business Cycle Controls Audit (2014)	1a	Attainable Homes	AHCC Management: Evaluate current eligibility confirmation practices and work with legal counsel to ensure adequate documentation is obtained and retained confirming that applicants meet the eligibility criteria for the Attainable Home Ownership Program (AHOP).	AHCC will check with legal counsel to ascertain whether clients legally representing and warranting their eligibility can be more defined.	6/30/14	3/15/15	1	AC2014-0805
29	Attainable Homes Calgary Corporation-Home Ownership Business Cycle Controls Audit (2014)	1b	Attainable Homes	AHCC Management: Ensure that policies and practices are reviewed and updated accordingly.	AHCC will manage adequate documentation as per outcome of the legal advice. The Corporate Performance and Governance Committee of the Board of Directors will be reviewing this policy, amongst others, in 2014.	6/30/14	3/15/15	1	AC2014-0805
30	Facility Utilization Audit (2014)	2	Corporate Administration	The City Manager direct the Administrative Leadership Team (ALT) to define the data that needs to be collected on a centralised basis to efficiently and effectively manage its facility portfolio at a corporate level. It should define roles and responsibilities for reporting the data, ensuring its quality and analyzing it to facilitate decision	i. ALT will define the objectives for the efficient and effective use of The corporation's facility portfolio. ii. The City Manager will direct CPB to report to ALT on the facility and space data that would be of value in managing the Corporation's facility portfolio at a corporate level including potential solutions for a corporate database, roles and responsibilities and	6/30/14	4/01/15	1	AC2014-0805



#	Audit Report Title and Report Date	Rec. #	Department	Recommendation	Original Action Plan	Original Date	Revised Date	# of Rev.	Last Progress Report
				making on space utilization at a corporate level.	accountabilities for managing the data, analyzing the data, reporting the findings and for making decisions regarding efficient use of the Corporation's facilities. iii. The Administration will bring a report to Council regarding the amount of effort and resources required for implementation of the Auditors recommendations.				
31	Virtual Server Security Audit (2014)	1i	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		9/30/14	12/31/15	1	AC2015-0148
32	Virtual Server Security Audit (2014)	1ii	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		9/30/14	12/31/15	1	AC2015-0148
33	Virtual Server Security Audit (2014)	1iii	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		9/30/14	12/31/15	1	AC2015-0148
34	Virtual Server Security Audit (2014)	2i	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		9/30/14	12/31/15	1	AC2015-0148
35	Virtual Server Security Audit (2014)	2ii	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		9/30/14	12/31/15	1	AC2015-0148
36	Virtual Server Security Audit (2014)	2iii	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		9/30/14	12/31/15	1	AC2015-0148
37	Virtual Server Security Audit (2014)	3	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		6/30/14	12/31/14	1	AC2014-0805

#	Audit Report Title and Report Date	Rec. #	Department	Recommendation	Original Action Plan	Original Date	Revised Date	# of Rev.	Last Progress Report
38	Virtual Server Security Audit (2014)	4i	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		9/30/14	9/30/15	1	AC2015-0148
39	Virtual Server Security Audit (2014)	4ii	Corporate Administration	Due to the nature of this audit, the report was presented confidentially to Audit Committee. As such, no further information can be provided.		9/30/14	9/30/15	1	AC2015-0148