4th Quarter 2024 Report
October 1, 2024 – December 31, 2024

January 9, 2025

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1. Status Update

Key Performance Indicators

Measure Area	Performance Indicator	Target	Q3 2024	Q4 2024
Efficiency	On Track to Annual Plan	Q1-25% Q2-56% Q3-81% Q4-95%	66%	94%
Effectiveness	Timely Implementation of Audit Rec.	65%	52%	67%
Quality	Client Satisfaction	85%	96%	99%
Staff	Training Plan Achieved	90%	100%	95%

Budget ($'000's) (As at Nov. 30, 2024)

Category	Cumulative Budget	Actual to Date	Variance
Salary	2,939	2,793	146
Tools & Technology	153	157	-4
Training	62	61	1
Professional Memberships	18	18	0
Contracted Services	138	68	70
Employee Recognition	3	1	2
Operating Costs	45	49	-4
Total	3,358	3,147	211

Whistle-blower Program Activity

New Reports (Q4 – 2024)

36

Reports by Quarter

Q4 23	Q1 24	Q2 24	Q3 24	Q4 24
28	28	46	34	36

Active Investigations (Q4 – 2024)

13

Aging of Active Investigations

- < 3 months
- 3 - 6 months
- 6 - 12 months

(10, 2, 1)

Closed Investigations (Q4 – 2024)

10

Classification of Substantiated Allegations*

- 30 Respectful Workplace (97%)
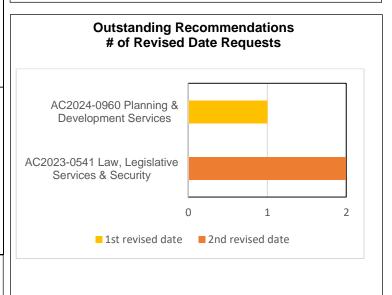- 1 Theft of Time (3%)

*An investigation may be comprised of multiple allegations and may result in multiple recommendations/corrective actions. Substantiated allegations and matters resulting in corrective action are summarized at www.calgary.ca/whistle

Recommendation Follow-up

Results of 22 Recommendations Due in Q4 (Q3 2024 - 28)

- 19 Closed - Implemented (Q3 - 57%) — 86%
- 3 Required Additional Time (Q3 - 43%) — 14%

Outstanding Recommendations # of Revised Date Requests

AC2024-0960 Planning & Development Services	1st revised date
AC2023-0541 Law, Legislative Services & Security	2nd revised date

- 1st revised date
- 2nd revised date

2. Initiative Briefing - Institute of Internal Auditors Global Internal Audit Standards: Domain III

The updated Institute of Internal Auditors Global Internal Audit Standards are effective from January 9, 2025, and are structured into five Domains that together incorporate 15 Principles and 53 Standards. Domain III, Governing the Internal Audit Function, offers important clarification on the relationship between Audit Committee and the City Auditor, by identifying essential conditions that must be in place to support the audit team to deliver their mandate.

The Chief Audit Executive (City Auditor) is required to discuss this Domain with the board (Audit Committee). Based on our analysis of the Domain, the essential conditions are in place. The table below is a summary of the mechanism that supports the on-going discussion and achievements of the key requirements of each Standard.

Standard	Key Requirements	Mechanism
Standard 6.1 Audit Mandate	The Chief Audit Executive must provide the board and senior management with the information necessary to establish the internal audit mandate.	Bylaw
Standard 6.2 Audit Charter	The Chief Audit Executive must develop and maintain an internal audit charter. The Chief Audit Executive must discuss the proposed charter with the board and senior management.	Bylaw
Standard 6.3 Board and Senior Management Support	The Chief Audit Executive must provide the board and senior management with the information needed to support and promote recognition of the internal audit function throughout the organization.	Council and Administration Orientation & Meetings
Standard 7.1 Organizational Independence	The Chief Audit Executive must confirm to the board the organizational independence of the internal audit function at least annually. The Chief Audit Executive must document in the internal audit charter the reporting relationships and organizational positioning of the internal audit function, as determined by the board.	Bylaw Annual Report
Standard 7.2 Chief Audit Executive Qualifications	The Chief Audit Executive must help the board understand the qualifications and competencies of a Chief Audit Executive that are necessary to manage the internal audit function.	External Subject Matter Expert/HR
Standard 8.1 Board Interaction	The Chief Audit Executive must provide the board with the information needed to conduct its oversight responsibilities.	Audit Plan Approval Quarterly Reports Annual Reports
Standard 8.2 Resources	The Chief Audit Executive must evaluate whether internal audit resources are sufficient to fulfill the internal audit mandate and achieve the internal audit plan.	Audit Plan Approval
Standard 8.3 Quality	The Chief Audit Executive must develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function.	Quarterly Reports Annual Reports
Standard 8.4 External Quality Assessment	The Chief Audit Executive must develop a plan for an external quality assessment and discuss the plan with the board.	Goal Setting Procurement Approval

2024 Audit Plan – Status as at December 31, 2024

#	Title	Description	Report Target	Status
2024 Audit Plan				
2023 Audit Plan Carry Forward				
1	Downtown Calgary Development Incentive Program	An operational audit of the Downtown Calgary Development Incentive Program's grant administration.	Q1	Complete/ Reported 2/15/2024
2	Financial Reserves	An operational audit of the effectiveness of the management of City of Calgary financial reserves.	Q2	Complete/ Reported 5/23/2024
3	Cloud Vendor and Solution Management	An IT audit to review processes for identifying, assessing, and monitoring cloud software solutions and vendors.	Q1	Complete/ Reported 1/18/2024
4	Safety Management	An operational audit of the effectiveness of the Occupational Health & Safety Business Unit's monitoring and mitigation of safety incidents.	Q2	Complete/ Reported 4/18/2024
5	Streetlights	An operational audit of streetlights maintenance and repair.	Q2	Complete/ Reported 5/23/2024
6	Project and Portfolio Management Tool (P2M)	An operational audit of the Utilities Delivery Business Unit's utilization of P2M.	Q2	Complete/ Reported 6/13/2024
2024 Audit Plan				
1	Climate & Environment - Clean Energy Improvement Program	An operational audit of the Clean Energy Improvement Program. *Principal Corporate Risk: Sustainable City*	Q3	Complete/ Reported 9/19/2024
2	Water Services - Water Metering	An operational audit of the effectiveness of The City's water metering processes and policies. *Principal Corporate Risk: Service Delivery*	Q3	Complete/ Reported 9/19/2024
3	Parks & Open Spaces – Contracted Mowing Services	An operational audit to assess the effectiveness and efficiency of Parks & Open Spaces' contracted mowing services. *Principal Corporate Risk: Financial Sustainability*	Q3	Complete/ Reported 7/25/2024

		2024 Audit Plan		
#	Title	Description	Report Target	Status
4	Partnerships - Neighbourhood Partnership	An operational audit of the Neighbourhood Partnership Coordinator Team's Community Association support. *Principal Corporate Risk: Service Delivery*	Q1 2025	Reporting
5	Event Centre	An operational audit of The City's governance of the Event Centre project. *Principal Corporate Risk: Capital Infrastructure*	Q4	Complete/ Reported 11/14/2024
6	IT - Disaster Recovery	An IT audit of disaster recovery processes to provide assurance essential systems are identified and appropriate recovery procedures and infrastructure are in place. *Principal Corporate Risk: Service Delivery*	Q4	Complete/ Reported 12/12/2024
7	Corporate Security – Cyber Security	An IT audit to assess the effectiveness of activities to detect the occurrence of cyber security events within The City's IT environment. *Principal Corporate Risk: Technological Disruption*	Q1 2025	Reporting
8	Community Planning -Local Area Plan Process	An operational audit to assess the effectiveness of engagement in the Local Area Plan Process. *Principal Corporate Risk: Reputation*	Q2 2025	Fieldwork
9	Utilities Delivery - Project Management	An operational audit assessing the effectiveness of the project management of the Deer Run Sanitary Lift Station Upgrade project. *Principal Corporate Risk: Capital Infrastructure*	Q2 2025	Reporting
10	Supply Management - Corporate Supply Chain Resilience Strategy	An operational audit of Supply Management's processes that support the Corporate Supply Chain Resilience Strategy. *Principal Corporate Risk: Capital Infrastructure*	Q2 2025	Fieldwork

#	Title	Description	Report Target	Status
2024 Audit Plan				
2025 Audit Plan Brought Forward				
1	Transit Safety	An operational audit to assess the effectiveness of the implementation of The City of Calgary's Public Transit Safety Strategy. *Principal Corporate Risk: Social Wellbeing*	Q2 2025	Planning
2	Asset Maintenance - Bridges	An operational audit of The City's maintenance of bridges. *Principal Corporate Risk: Capital Infrastructure*	Q3 2025	Planning
3	Home is Here	An operational audit of The City's implementation of Objective 1a of Home is Here, The City of Calgary's Housing Strategy 2024-2030: making more City-owned real property assets available for housing in all communities. *Principal Corporate Risk: Social Wellbeing*	Q4 2025	Planning

Q4 2024 Recommendation Follow-up – In-Progress Action Plans

Report # & Title	# of Revisions	Revised Date	Recommendation
AC2024-0960 Clean Energy Improvement Program Audit	1	December 31, 2024	The Leader, Community Energy Program, enhance CEIP management by: a) Implementing a structured risk assessment process; and b) Monitoring all KPI and establishing and monitoring KPI targets.
AC2023-0541 Building Access Control Continuous Auditing Project	2	December 31, 2025	Details of this recommendation are confidential based on the relevant sections of the Freedom of Information and Protection of Privacy Act.
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