2nd Quarter 2024 Report
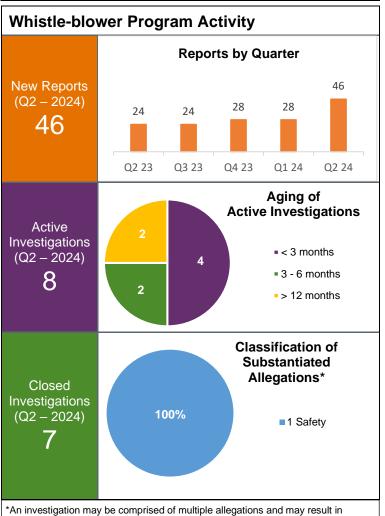# April 1, 2024 – June 30, 2024

July 25, 2024

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1. Status Update

Key Performance Indicators

Measure Area	Performance Indicator	Target	Q1 2024	Q2 2024
Efficiency	On Track to Annual Plan	Q1-25% Q2-56% Q3-81% Q4-95%	19%	47%
Effectiveness	Timely Implementation of Audit Rec.	65%	75%	50%
Quality	Client Satisfaction	85%	93%	98%
Staff	Training Plan Achieved	90%	100%	100%

Budget ($'000's)

Category	2024 Annual Budget	Q2 Cumulative Budget	Actual to Date	Variance
Salary	3,210	1,583	1,465	118
Tools & Technology	166	83	101	-18
Training	68	34	37	-3
Professional Memberships	20	10	8	2
Contracted Services	150	75	0	75
Employee Recognition	3	1	0	1
Operating Costs	38	24	20	4
Total	3,655	1,810	1,631	179

Whistle-blower Program Activity

New Reports (Q2 – 2024)
46

Reports by Quarter

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

Active Investigations (Q2 – 2024)
8

Aging of Active Investigations

- < 3 months (4)
- 3 - 6 months (2)
- > 12 months (2)

Closed Investigations (Q2 – 2024)
7

Classification of Substantiated Allegations*

100%
- 1 Safety

*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 23 Recommendations Due in Q2 (Q1 2024 - 20)

- 61% ■ 14 Closed - Implemented (Q1 - 80%)
- 39% ■ 9 Required Additional Time (Q1 - 20%)

Outstanding Recommendations # of Revised Date Requests

| | 0 | 1 | 2 | 3 | 4 | 5 | 6 |

AC2024-0238 Planning & Development Services
AC2023-0919 Community Services
AC2023-0049 Infrastructure Services

■ 1st revised date ■ 2nd revised date

2. Initiative Briefing

Audit Strategy

Professional Standards	The Institute of Internal Auditors' Global Internal Audit Standards state in Standard 9.2 that: *"The chief audit executive must develop and implement a strategy for the internal audit function that supports the strategic objectives and success of the organization and aligns with the expectations of the board, senior management, and other key stakeholders.* *An internal audit strategy is a plan of action designed to achieve a long-term or overall objective. The internal audit strategy must include a vision, strategic objectives, and supporting initiatives for the internal audit function. An internal audit strategy helps guide the internal audit function toward the fulfillment of the internal audit mandate.* *The chief audit executive must review the internal audit strategy with the board and senior management periodically"*
Audit Strategy	The City Auditor's current audit strategy is set out in the City Auditor's Office section of the City of Calgary's (The City's) 2023-2026 Service Plans and Budgets: City Auditor's Office plan and budget (calgary.ca). The strategy aligns to Council's strategic direction: Resilient Calgary, encompassing social, economic and climate resilience. The two key pillars of the City Auditor's current audit strategy are: 1. Timely assurance; and 2. Value-add assurance. The following initiatives are included in the current four-year service plan cycle: • Support the delivery of value-add audits where complex technical emerging risks such as cybersecurity risks threaten Council objectives by utilizing subject matter expertise; • Provide periodic independent and objective assurance to Council, via Audit Committee, on the progress to deliver Calgary Climate Strategy - Pathways to 2050. We plan to obtain subject matter expertise to review associated risk identification and mitigation, and relevant reported targets and metrics; and • Update the audit report template to support clear communication of assurance.
Strategy Development and Reporting	As part of the development of the audit strategy we considered emerging risks across the audit profession and at The City. The City's services have become increasingly complex, and risks that threaten effective and efficient City service delivery have increased in the speed at which they emerge, and the magnitude of any potential impact. Expert resources are required to effectively assess risk mitigation and provide clear, timely, value-add assurance to Council in an increasingly complex landscape. The City Auditor reports to Audit Committee annually on key audit initiatives completed. The City Auditor will liaise with Audit Committee as part of the preparation for the next four-year cycle to review the existing strategy and make any updates required to continue to align to Council's strategic objectives.

2024 Audit Plan – Status as at June 30, 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	Reporting
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	Reporting

2024 Audit Plan				
#	Title	Description	Report Target	Status
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	Reporting
4	Partnerships - Neighbourhood Partnership	An operational audit of the Neighbourhood Partnership Coordinator Team's Community Association support. *Principal Corporate Risk: Service Delivery*	Q4	Planning
5	Event Centre	An operational audit of The City's governance of the Event Centre project. *Principal Corporate Risk: Capital Infrastructure*	Q4	Fieldwork
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*	Q1 2025	Fieldwork
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	Not Started
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: Reputational*	Q1 2025	Not Started

2024 Audit Plan				
#	Title	Description	Report Target	Status
9	Utilities Delivery - Project Management	An operational audit assessing the effectiveness of the project management of the Inglewood Sanitary Trunk project. *Principal Corporate Risk: Capital Infrastructure*	Q1 2025	Not Started
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*	Q1 2025	Not Started

Q2 2024 Recommendation Follow-up– In-Progress Action Plans

Report # & Title	# of Revisions	Revised Date	Recommendation[1]
AC2023-0049 Real Estate & Development Services- Enhanced Rationalization Program	2	September 30, 2024	#1b) The Coordinator of Enhanced Rationalization refine the Enhanced Rationalization program mandate and objectives to be specific, measurable, attainable, relevant, and time-bound and once approved by the Corporate Land Committee, prepare a risk management strategy to support program success.
AC2024-0238 Downtown Calgary Development Incentive Program	1	September 30, 2024	#3 Details of this recommendation are confidential.
AC2024-0238 Downtown Calgary Development Incentive Program	1	September 30, 2024	#4 Details of this recommendation are confidential.
AC2023-0919 Community Safety Partner Agency Liaison Initiative	1	March 31, 2025	#1 The Chief Community Standards coordinate with 311 Services to update the SR encampment process to reduce duplicate SR.
AC2023-0919 Community Safety Partner Agency Liaison Initiative	1	March 31, 2025	#2 The Chief Community Standards establish targets for PAL Team performance, monitor on a defined frequency, and adjust strategy where the targets are not achieved.
AC2023-0919 Community Safety Partner Agency Liaison Initiative	1	March 31, 2025	#3 The Chief Community Standards establish Key Performance Indicators for proactive visits, monitor on a defined frequency, and adjust strategy where the targets are not achieved.
AC2023-0919 Community Safety Partner Agency Liaison Initiative	1	March 31, 2025	#4 The Chief Community Standards develop metrics to track outreach achievements and assess the success of the PAL Team working model.
AC2023-0919 Community Safety Partner Agency Liaison Initiative	1	March 31, 2025	#5 The Chief, Community Standards create a process to support the performance of Administrative Follow-up on a defined frequency for SR open longer than 30 days.
AC2023-0919 Community Safety Partner Agency Liaison Initiative	1	March 31, 2025	#7 The Chief, Community Standards consider coordinating with 311 Services to create a process in the SR System to close SR after the conclusion of the clean-up.

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[1] Confidential recommendation details are based on Section 16(1) of the Freedom of Information and Protection of Privacy Act, which relates to disclosure that is harmful to business interests of a third party.