

# 2024 Whistle-blower Program Internal Benchmark Report



**Calgary**

City Auditor's Office

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# 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 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 through which suspected wrongdoing can be reported in a workplace environment - and which is 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, ongoing collection and regular analysis of available information and activity is valuable in ensuring that answers to key questions can be provided, including:

- Whether the target audiences know 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 of what should be reported.

- 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 program performance, highlighting outlier data needing attention. As there remains a notable absence of collective and publicly available Canadian municipal government-specific aggregate data against which the WBP can be directly measured, the 2024 benchmark report 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 during 2024 and provides a measure against WBP activity for the past 5 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. Further, each metric is shown to align with one of the City Auditor’s four underpinning values:

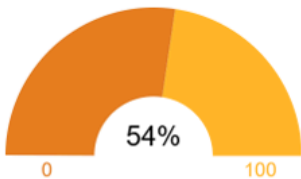
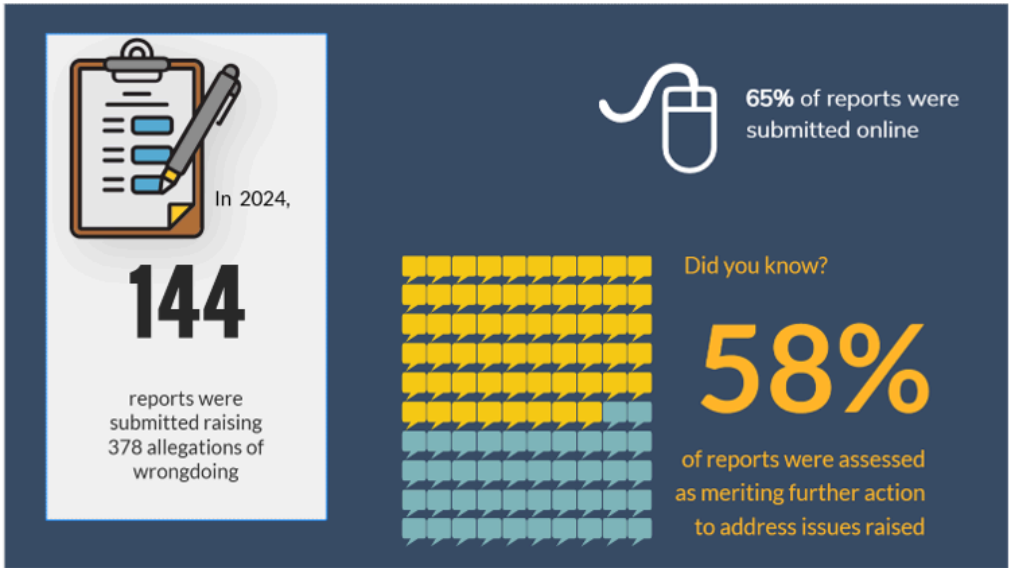
 <b>Responsiveness</b>	 <b>Reliability</b>
 <b>Risk Reduction</b>	 <b>Resilience</b>

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. Any reporting of data for reports submitted through reporting channels available within Administration is excluded.

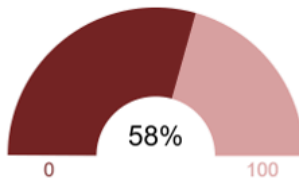


## 2.0 Executive Summary

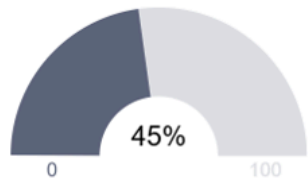
Utilization of the Whistle-blower Program remained strong in 2024 when compared to recent years. A well-utilized reporting program is indicative of well-informed individuals who are aware of activities and behaviours appropriate for the workplace and how to raise concerns when things don't seem right. What the 2024 data tells us:



Employee Reporters



Anonymous Reporters



Substantiation Rate



**10**

Average calendar days required to complete assessment of reports submitted

**64%**

of investigations completed resulted in corrective action recommendations made to Administration



## 3.0 Key Reporting 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 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](http://www.calgary.ca/whistle) for the calendar year.

#### Why we track it

To inform on program awareness and access.



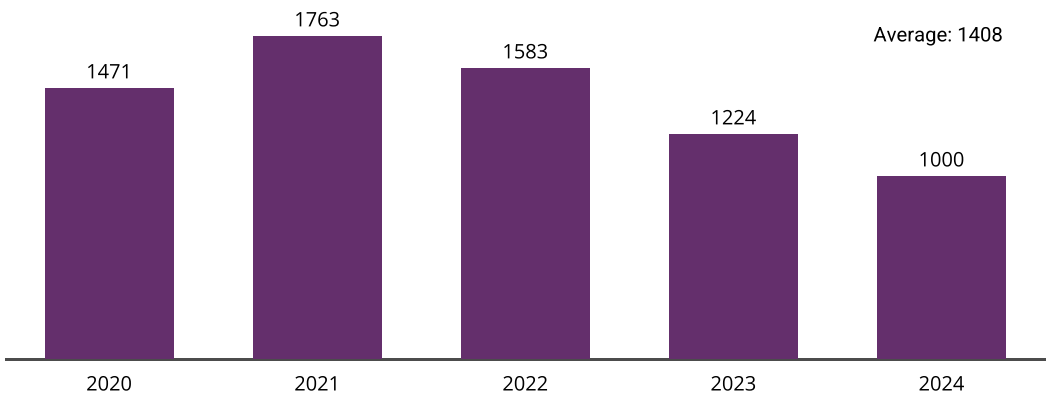
#### How we calculate it

Number of webpage visits grouped by calendar year.

#### What the data informs

- Web traffic in 2024 continued to decrease.
- The most visited page outlines "what to report", followed by "report now". Collectively, these pages inform on the reporting process, and provide access to multiple reporting methods.

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 each unique report and allegation submitted enables the analysis of reporting preferences and trends in issues being reported, who is reporting (e.g., employee or non-employee), and what area of the organization is associated to the activity alleged to have occurred. When viewed collectively, opportunities are presented to identify potential hotspots or hot issues that may support 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.

*Note: Due to the carrying forward of open investigations from one year to the next, the number of allegations disclosed for the most recently concluded year may be slightly adjusted the following year once those investigations have concluded.*

#### What we monitor

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

#### Why we track it



To compare year over year reporting trends. When viewed in conjunction with assessment timelines (§4.4) and case closure rates (§5.5), monitoring report volume and complexity aid in understanding how reporting volume impacts the WBP's ability to respond to reports in a timely manner and can inform on practice efficiency and resourcing needs.

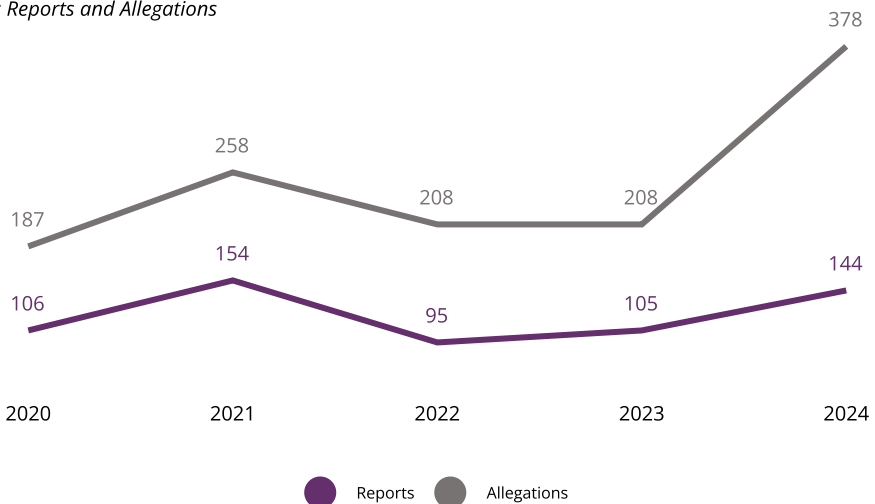
#### How we calculate it

Sums of reports submitted, and allegations raised.

#### What the data informs

- Reporting volume in 2024 increased moderately (16% above 5-year average of 121).
- Report complexity increased from 2 to 2.6 allegations per report (refer §3.3).
- Assessment timelines were not impacted (refer §4.4).

Chart 2: Reports and Allegations



### 3.3 Allegations to Report Ratio

Not all reports submitted to the Whistle-blower Program are limited to a single accusation of wrongdoing. Increasingly, reports submitted are a collection of allegations submitted with an intent to highlight a pattern of behaviour. In other instances, motivation underpins a report, and some reporters believe that by listing many allegations or instances as possible the likelihood of investigation is increased; however, assessment may determine certain allegations as contextual information rather than allegations requiring response.

The Whistle-blower Program relies heavily on a consistent and robust assessment process to filter those allegations which merit action, setting aside allegations determined by assessment to be contextual, unsupported, of lesser risk, or applicability of the Whistle-blower policy.

Each allegation in a report, however, must be individually and collectively assessed, and this process requires time be reallocated from other activities such as investigation. Further monitoring of this metric is required to better understand its correlation and affect to assessment timelines and case closure rates.

#### What we monitor

The number of allegations raised in each report submitted.

#### Why we track it



To monitor report complexity and ascertain its relationship to responsiveness and resourcing needs.

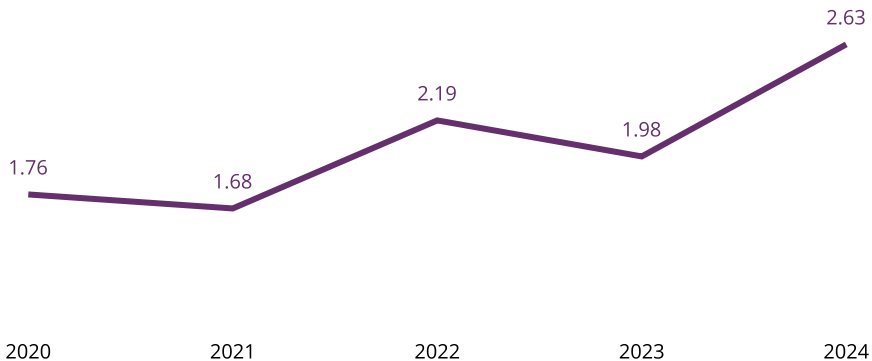
#### How we calculate it

Divide the total number of allegations by the number of reports submitted during the calendar year.

#### What the data informs

- 🔍 The number of allegations raised in reports has increased and is trending up.
- 🔍 In isolation, report complexity does not appear to significantly impact assessment timelines (refer §4.4).
- 🔍 Collectively with reporting volume, report complexity could have an impact in the case closure rates (refer to §5.5).

Chart 3: Allegations per Report



### 3.4 Reporter Type

Identifying reporters as either employees or non-employees informs on the availability, awareness, and utilization 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, analysis can identify common reporting themes and trends. As one of several internal reporting channels made available to employees, it is expected that use of the WBP by employees will be greater than use by non-employees, and what is reported by each reporter type is expected to differ. However, in 2024, the type of matters most commonly reported by both employees and non-employees related to respectful workplace and recruiting & employment.

#### 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.

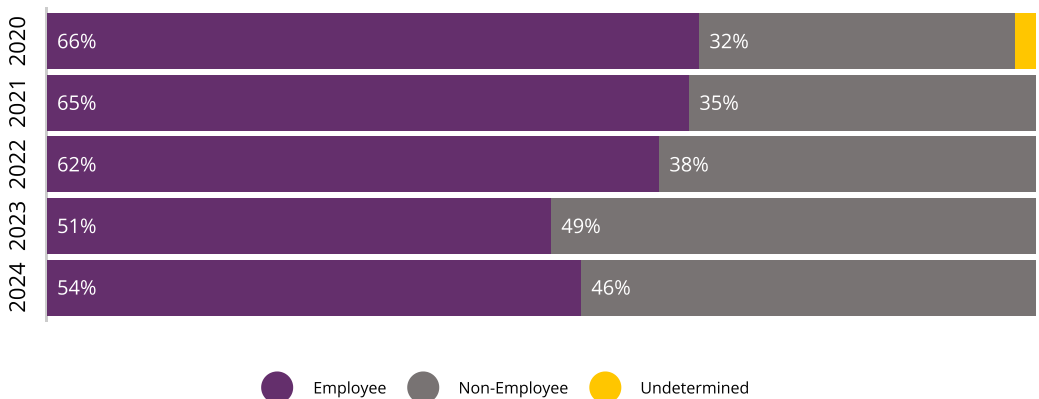
#### How we calculate it

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

#### What the data informs

- Non-employee reporting in 2024 remained above average (40%) for the second consecutive year.
- The difference in reporting volume between employees and non-employees in recent years has narrowed 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 4: Employee & Non-Employee Reporting Ratio





### 3.5 Reporting Method

The Whistle-blower Program accepts reports in any manner chosen by the reporter - we receive reports in person, by telephone, email, post, and online. Reporting online, however, remains a strong preference for many - our online reporting tool can be easily accessed from any device, and it is the only method that defaults to anonymity unless the reporter chooses to self-identify.

With approximately two-thirds of all reports submitted through the online reporting tool, we can effectively communicate key program and reporting messages through 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.

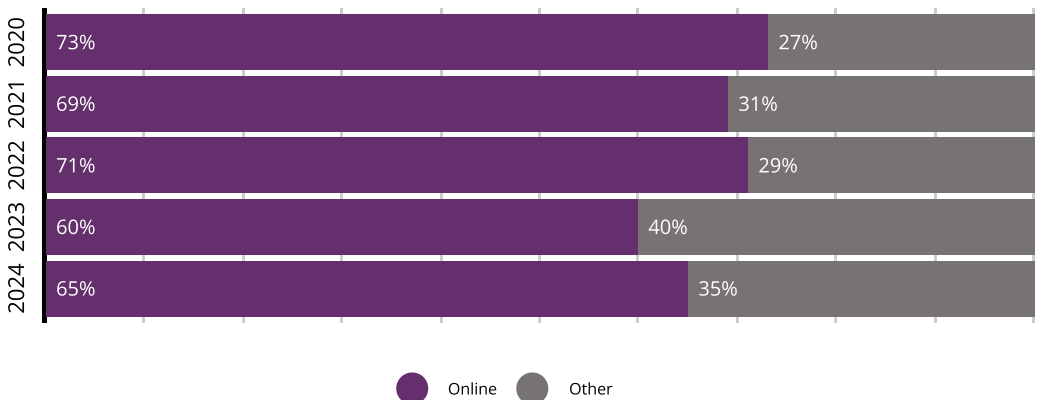
#### How we calculate it

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 2024 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 (14%) and telephone (13%) remain popular reporting alternatives.

Chart 5: Method of Reporting



### 3.6 Reports by Category

Receiving reports varying in type is considered an indicator of program strength as it represents awareness of a spectrum of circumstances where wrongdoing may occur, and the freedom-space to report what simply does not seem 'right'. Tracking reports by category and classification can reveal program gaps and successes - for example, receiving below typical volumes in a certain 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 within five reporting categories comprising of a classification of more precise issues. Classifying allegations allows for a more focused assessment and identification of an associated City policy and related fraud risk. Classifications can be linked to 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




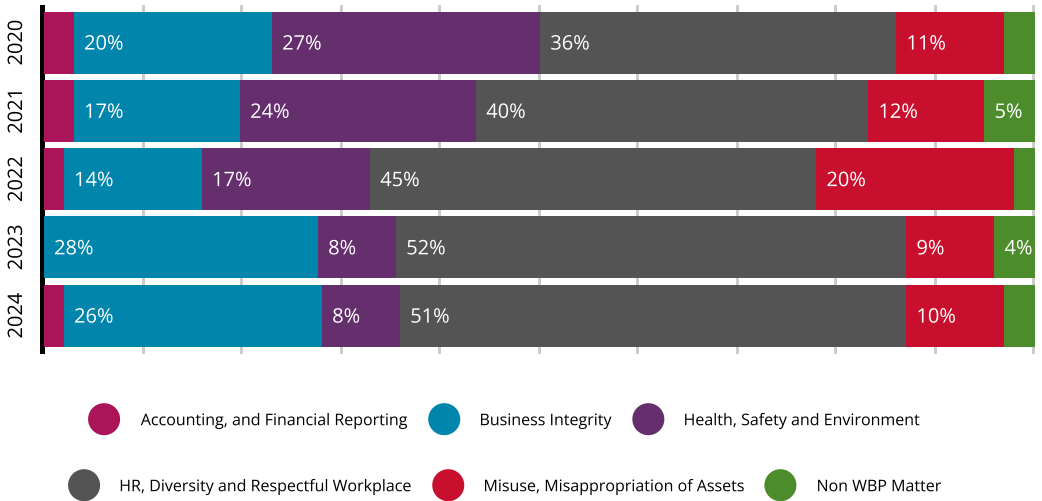
-  Year-over-year, reporting volume is dominated by matters categorized as HR, Diversity, and Respectful Workplace.
-  Matters in the category Accounting, and Financial Reporting consistently represent the least reports submitted.
-  Reports categorized in the Health, Safety and Environment category in 2024 reaffirmed the 2023 data which indicated a return to pre-COVID-19 pandemic levels and that levels during 2020-2022 were not indicative of broader safety concerns.

Chart 6: 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**

### 3.7 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. Data alone does not answer the question as to why non-employees choose to report anonymously, for, by comparison to employee reporters, the risk for reprisal is minimal.

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




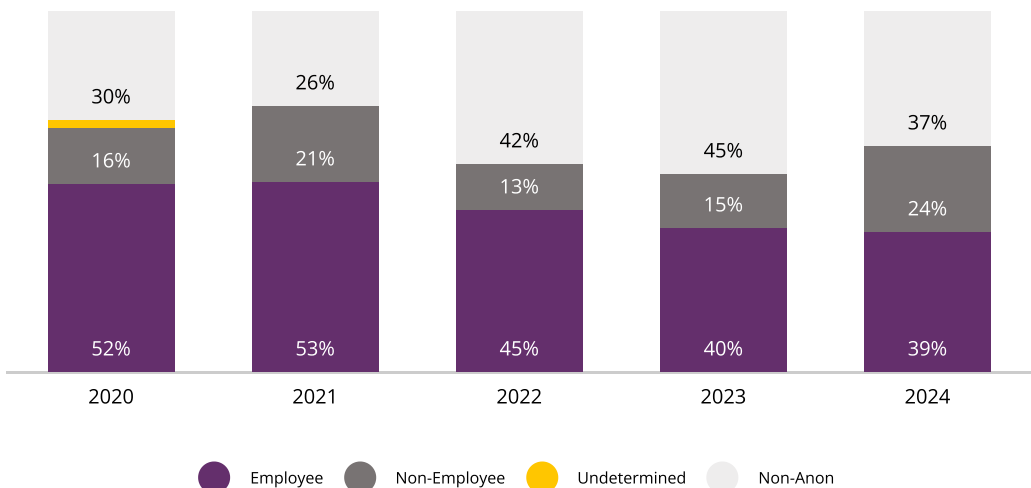
-  Anonymous reporting consistently exceeds reports submitted without the use of anonymity.
-  Use of anonymity by employees predictably exceeds use by non-employees and is trending down.
-  The split between employee and non-employee use of anonymity is narrowing year over year (from 36% in 2020 to 15% in 2024).

Chart 7: Anonymous Reports



● Employee 
 ● Non-Employee 
 ● Undetermined 
 ● Non-Anon

### 3.8 Anonymity by Category

Tracking the types 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 considering that (a) employees utilize the WBP more than non-employees, and (b) 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. The year over year increase in the use of anonymity to report matters categorized as HR, Diversity and Respectful Workplace is interesting as it does not align with the recent year-over-year decline in the disclosed fear for reprisal (§3.9).

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 the use of anonymity and reporting of categorized issues.

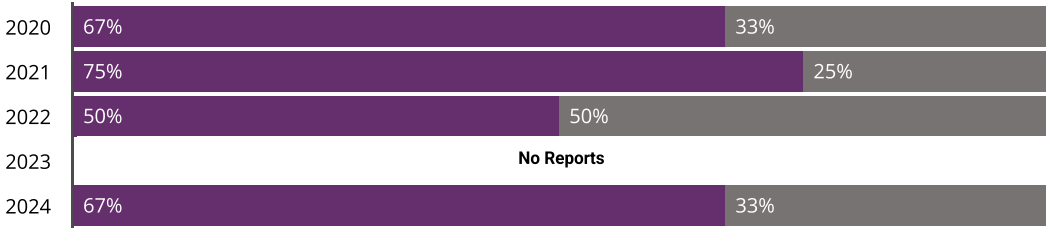
Monitoring of this metric informs on how this data associates with reporting volume, use of anonymity, and fear of reprisal disclosures.

#### What the data informs

- 🔍 Use of anonymity in reporting is not restricted to specific categories.
- 🔍 The use of anonymity for matters categorized as HR, Diversity and Respectful Workplace exceeded anonymous reporting in other categories.
- 🔍 On a 5-year average, use of anonymity is most prevalent in reporting matters categorized as Misuse, Misappropriation of Assets (73%), Health, Safety, and Environment (71%), and HR, Diversity and Respectful Workplace (64%).

Chart 8: Use of Anonymity by Category

Accounting and Financial Reporting



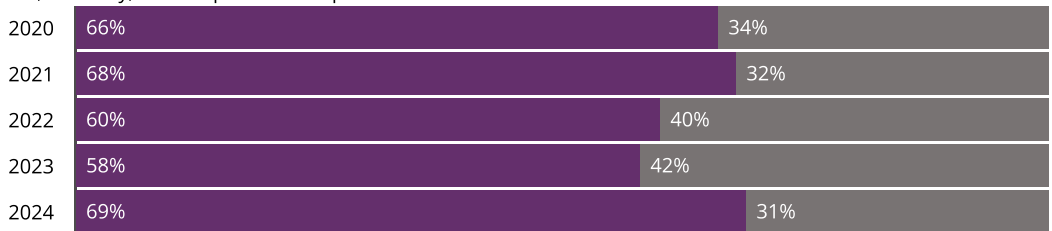
Business Integrity



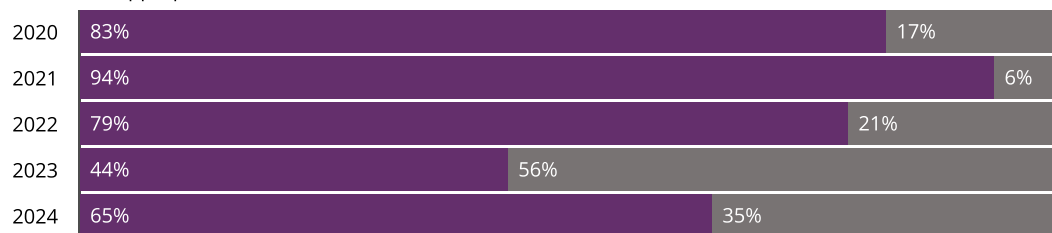
Health, Safety and Environment



HR, Diversity, and Respectful Workplace



Misuse, Misappropriation of Assets



● Anonymous ● Non-Anon

### 3.9 Fear of Reprisal

Reporting wrongdoing free of fear of reprisal is foundational to a psychologically safe and inclusive work environment. The Whistle-blower Policy prohibits any act of reprisal against anyone reporting suspected wrongdoing to the Whistle-blower Program or supporting a related investigation. It is therefore critical to track reports where a fear of reprisal is communicated.

Fear of reprisal is generally communicated to the WBP in two areas: (1) a fear within an employee's work area (reprisal 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. Approximately a quarter of reports submitted during the past 5-year period communicated a fear of reprisal. Monitoring such disclosures in conjunction with reports of actual reprisal communicated contributes to a 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 2020, no allegations of reprisal were reported to the City Auditor for investigation.

#### 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.

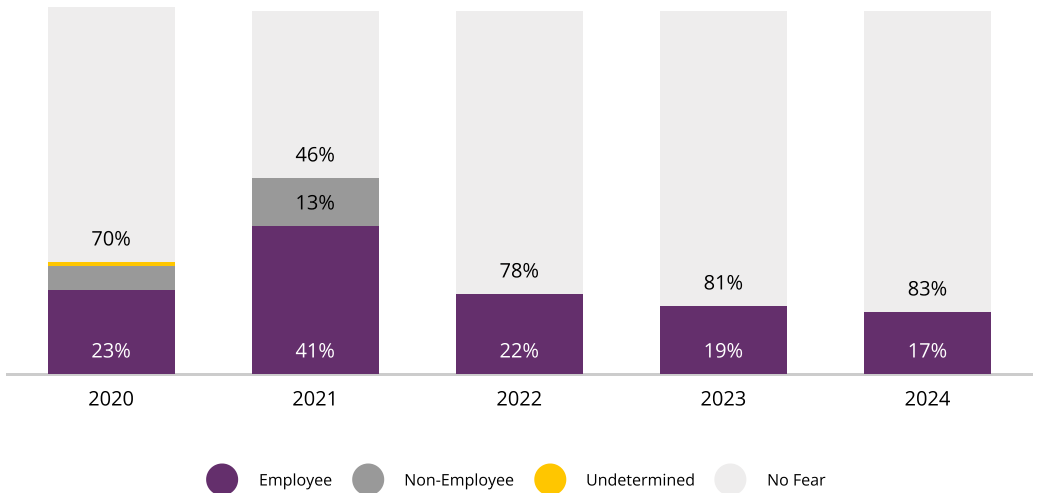
#### Why we track it

Tracking reports where fear of reprisal is communicated informs on workplace culture and how comfortable people are in reporting 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, such as the fear of reprisal.

#### What the data informs

- Except for 2021, reporting during the pandemic, reports communicating a fear of reprisal has steadily trended down.
- The downward trend correlates to a similar trend in anonymous employee reporting (refer §3.7)
- Fear of reprisal concerns have been raised exclusively by employees in recent years.

Chart 9: Reports Indicating Fear of Reprisal



### 3.10 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. For those who report in good faith and elect to self-disclose their identity, protection against reprisal is provided. 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 a 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 by Administration to better understand specific circumstances 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 to consider barriers to safe reporting.

#### What the data informs



Eight of ten employee reports disclosing a fear of reprisal were submitted anonymously.



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

Chart 10: Employee Reports Indicating a Fear of Reprisal





### 3.11 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 and if appropriate. 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. Reporters remaining available to an investigator can take an active role in how their concerns are addressed.

The data is encouraging and suggests a certain level of confidence in 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

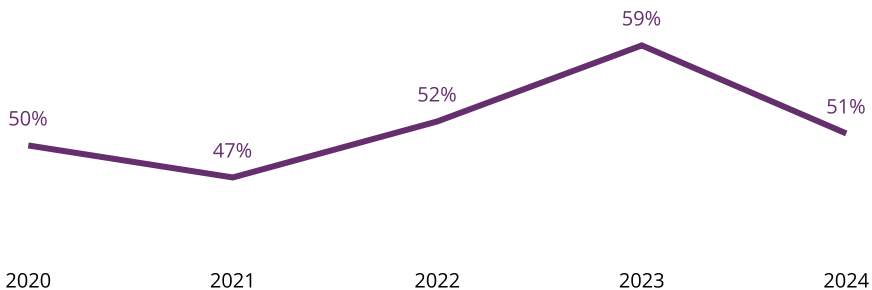


To identify trends in reporter interest beyond submitting a report to the WBP and inform on how reporters who remain interested and respond to investigators impact assessment decisions or investigation substantiation rates.

#### What the data informs

- 🔦 On average, slightly more than half of reporters at a minimum check in to see the progress of their report.
- 🔦 Not following up on a report and failing to respond to an investigator's request for information can impact certain assessment decisions (refer to §4.3).
- 🔦 Follow up rates do not significantly impact substantiation rates (refer to §5.4).

Chart 11: Reports with Reporter Follow-up or Interest



## 4.0 Report Assessment

### 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.

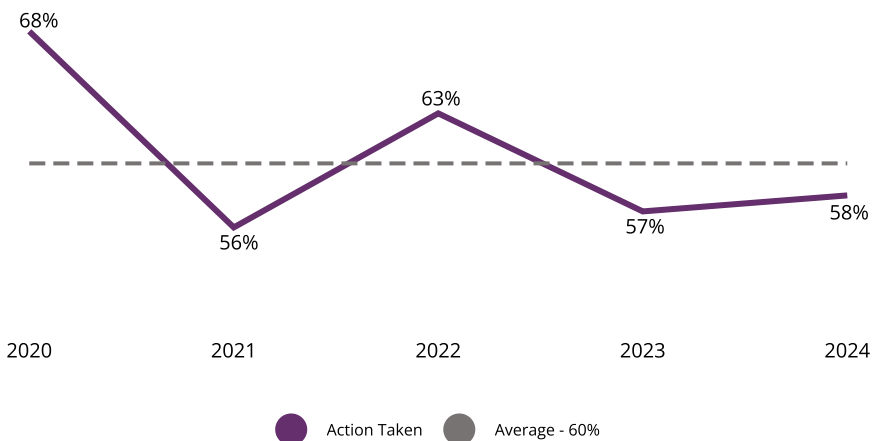
#### How we calculate it

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

#### What the data informs

- Year over year, approximately 2 of every 3 reports are assessed as meriting action.
- The decrease in reporter follow-up rate (refer §3.11) has not impacted overall assessment of matters meriting action.

Chart 12: Assessment Decision



## 4.2 Assessment Decisions and Anonymity

When submitted in good faith, 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. However, accepting anonymous reports inherently comes with risk of misuse and must be complimented by a rigorous and consistently applied assessment process to identify anonymous reports containing superfluous, false, or uninformed allegations. Appropriate scrutinization 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 or are deemed to have not been submitted in good faith will not result in further action being taken.

In the last 5-year period, an average of 68% 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 (\$5.2), the average substantiation rate for reports submitted with or without anonymity remain comparable, further reinforcing the legitimacy, credibility, and value of anonymous reports.

### What we monitor

Assessment decision outcomes for anonymous Reports.

### How we calculate it

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

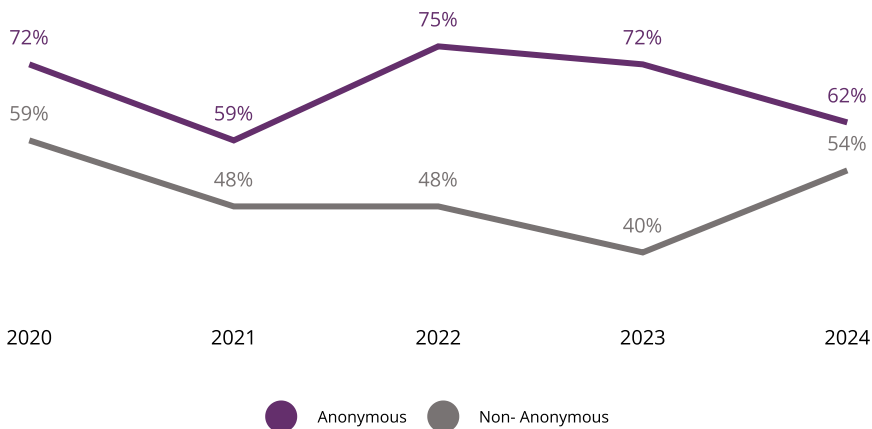
### Why we track it

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

### 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.

Chart 13: Reports Meriting Action



### 4.3 Insufficient Information

Assessment of each report received begins 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 investigators seeking additional information or clarity. This action may occur in writing or through confidential telephone or in-person discussions and may delay completion of the assessment phase to allow reasonable time for responses. To facilitate this process, online reports 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.

Upon receipt of additional information and once minimum reporting criteria is satisfied, a report 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 noting whether the reason for the NFA decision is due to insufficient information.

Some reporters may simply be satisfied that they highlighted an issue to an authority and have no interest in being further involved after submitting a report. Monitoring this metric allows for an at-a-glance trend analysis which can inform on the quality of reports submitted, whether opportunities exist for targeted messaging regarding the need for reporters to provide as much information as possible to support an allegation raised, and the value in remaining involved in the process.

#### 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

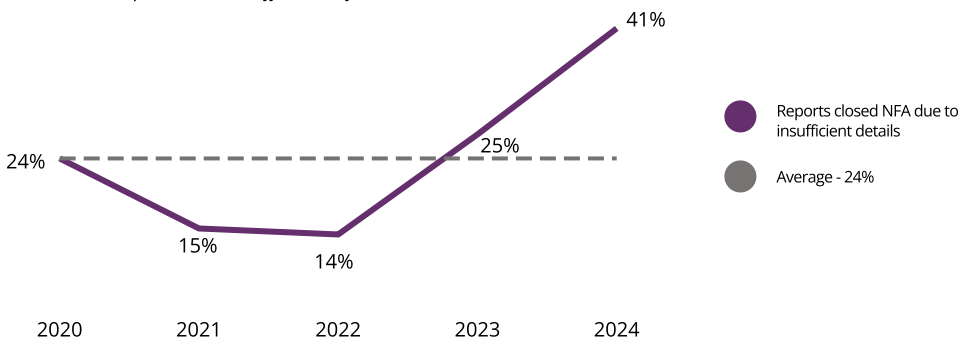


In 2024, four of every ten reports closed with no further action were due to insufficient information provided (17% of all reports submitted), an increase from 2023.



The 27% increase over two years highlights an opportunity to enhance messaging specifically focused on how to best submit a report.

Chart 14: NFA Reports with Insufficient Information



## 4.4 Preliminary Assessment Decision Timelines

The WBP recognizes that reporting wrongdoing involving a colleague or supervisor can be a stressful and at times a traumatic event, and that the event does not subside until the underlying issue is resolved. Receipt of reports is typically acknowledged within one business day and, to the extent possible and within control of the WBP, the assessment of reports received is 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 provided and unanswered information requests.

The assessment phase typically completes within 15 calendar days. Exceptions include reports awaiting a response to an information request or reports with greater complexity and number of allegations raised and for which input or information from Administration is required, resulting in delays beyond the 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

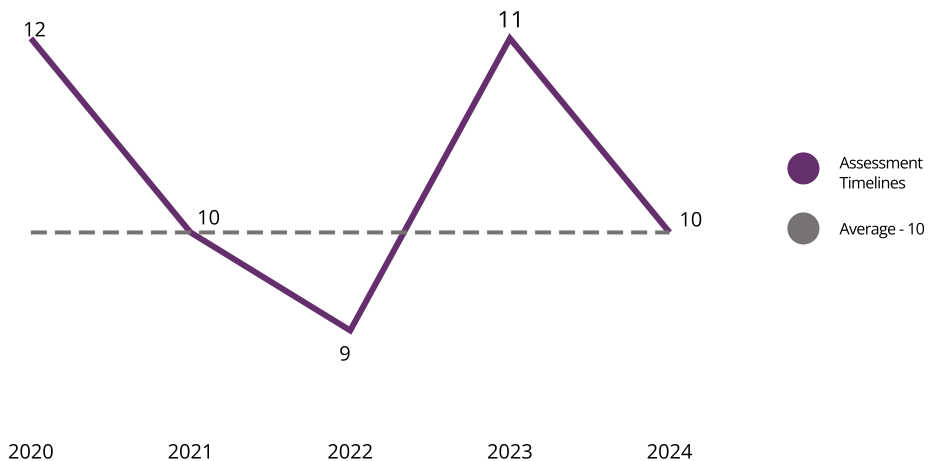


Supports efficiency and demonstrates commitment to timely action.

### What the data informs

- 📊 Assessment timelines consistently meet the 15-day target.
- 📊 Seventy-six percent of reports assessed - and which were not delayed pending a response to an information request - met the 15-day or less target, averaging five calendar days.
- 📊 Despite the increase in reporting volume (refer §3.2) and complexity (refer §3.3), assessment timelines remained strong in 2024.

Chart 15: 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.

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 both a robust assessment phase and 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 and/or reveal weaknesses in investigative practices. Allowing for natural year over year fluctuation, the WBP has observed an average substantiation rate of 38% during the past five 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.

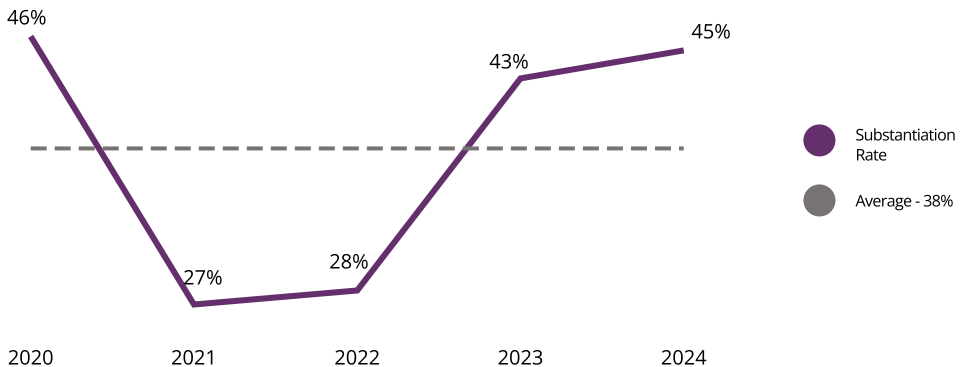
#### Why we track it

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.

#### What the data informs

- The mid-level substantiation rate confirms that not all allegations investigated are determined to be violations of city policy or procedure.
- When viewed in conjunction with corrective action rates (refer §6.1), data confirms that matters are accurately assessment as meriting investigation, even if not ultimately substantiated as wrongdoing.

Chart 16: 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 than 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

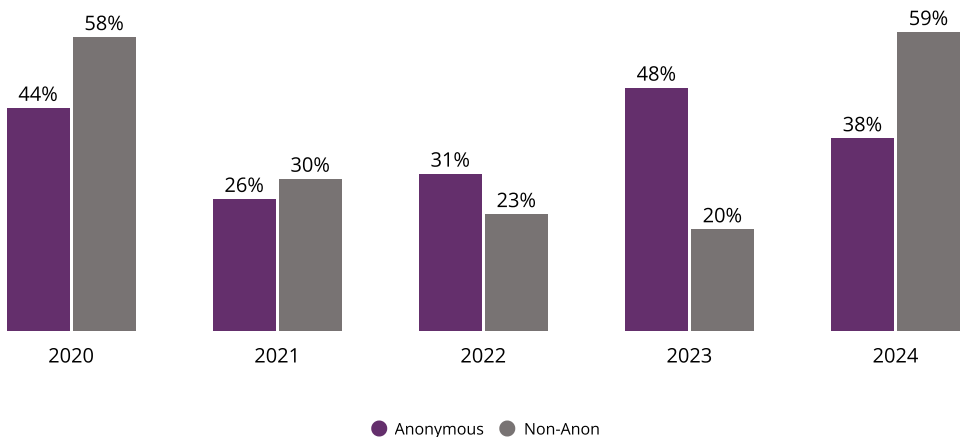


Despite year-over-year fluctuation, there is little difference between substantiation rates for anonymous reports (38%) and non-anonymous reports (37%) over the 5-yr period.



Anonymous reports assessed as meriting investigation (refer §4.2) are as informed and as valid as reports made without the use of anonymity, dispelling the misconception that anonymous reports are malicious.

Chart 17: 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 ongoing communications and training opportunities promoting its Code of Conduct, it may not be surprising that a large number of 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.

In 2024, the top classifications with highest substantiation rates for allegations investigated and concluded were:

- Respectful Workplace, 77% (HR, Diversity, and Respectful Workplace)
- Theft of Time, 100% (Misuse, Misappropriation of Assets)

(refer §3.6 for categories and classifications)

#### 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.

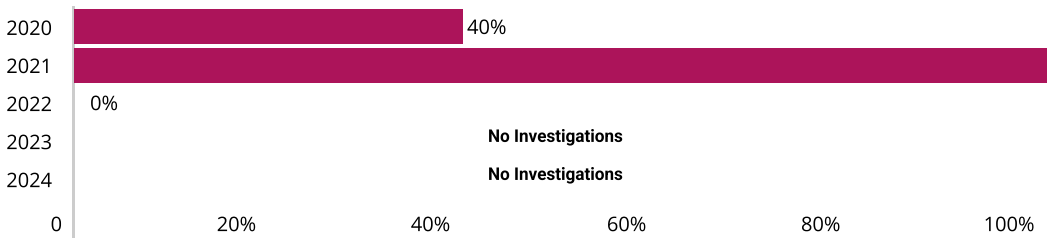
#### What the data informs

- Allegations are substantiated consistently across multiple reporting categories year over year.
- Allegations substantiated in the *HR, Diversity, and Respectful Workplace, Health, Safety, and Environment, and Misuse, Misappropriation of Assets* categories increased in 2024 above the 5-year average for each category.

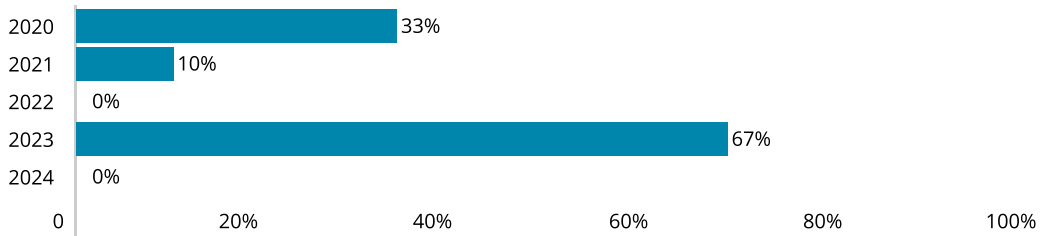


Chart 18: Substantiation Rates by Category

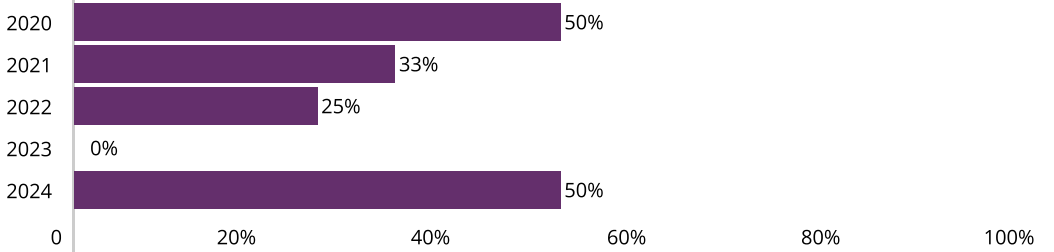
Accounting and Financial Reporting



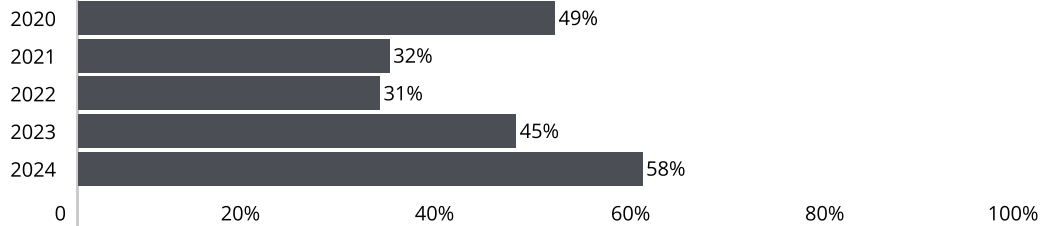
Business Integrity



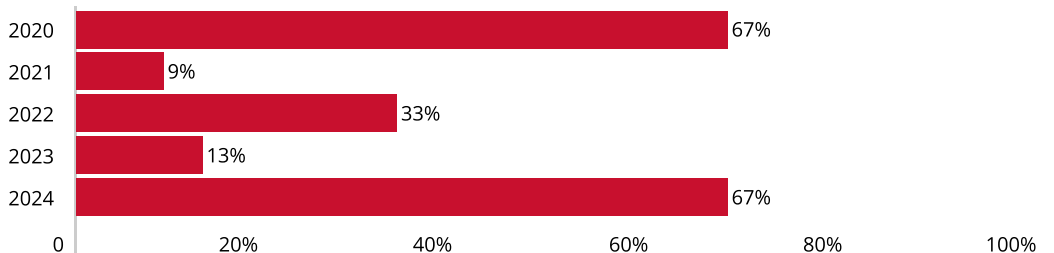
Health, Safety, and Environment



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 personal motivation or 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 taken seriously and are accurately understood.

The WBP encourages reporters to remain involved and interested in the process - doing so can contribute to the likelihood of substantiating allegations, allow investigators to fully comprehend issues reported, and contribute 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' interest and 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.

### 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

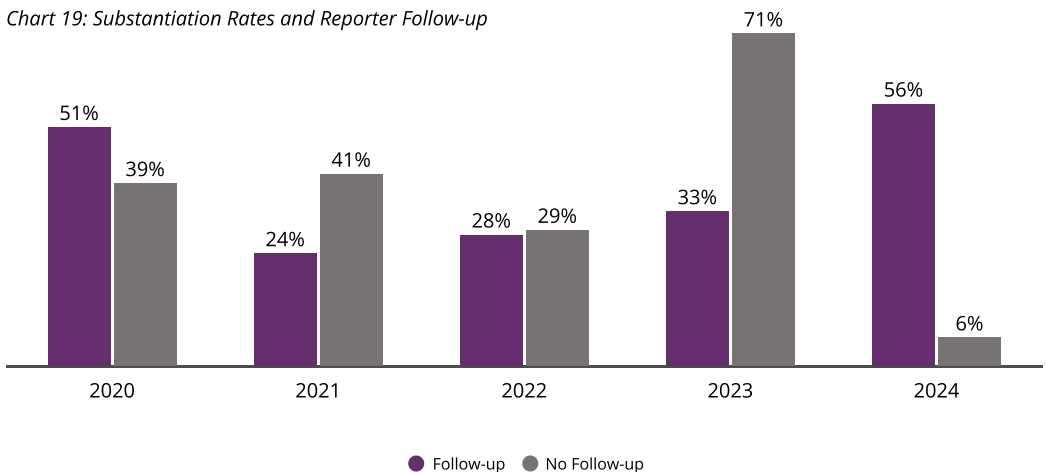


During the past 5-year period, the average substantiation rate for investigations with an actively available reporter (39%) is slightly higher than for investigations absent an interested reporter (35%).



The minimal variance at an aggregate level, infers that effective assessment and investigation procedures are key contributors to substantiation rates with or without reporter follow up.

Chart 19: Substantiation Rates and Reporter Follow-up



## 5.5 Case Closure Timelines

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, information, and resources. 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

2024 case closure rates were impacted by the completion of larger, more complex cases carried into 2024 from 2023 and which aged accordingly.

In 2024, 8 of 10 investigations were completed in 180 days or less.

Chart 20: Average Days to Close Investigations

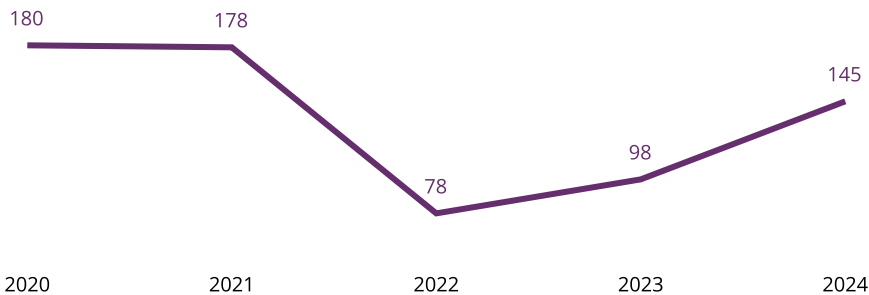


Chart 21: Case Closure Rates (Ranges by Days)

Year	0 to 30	31 to 60	61 to 90	91 to 180	181 to 365	> 365
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%
2024	9%	14%	23%	36%	9%	9%

## 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, to promote ongoing procedure and policy understanding and compliance, to support learning opportunities, and to mitigate risk. 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.

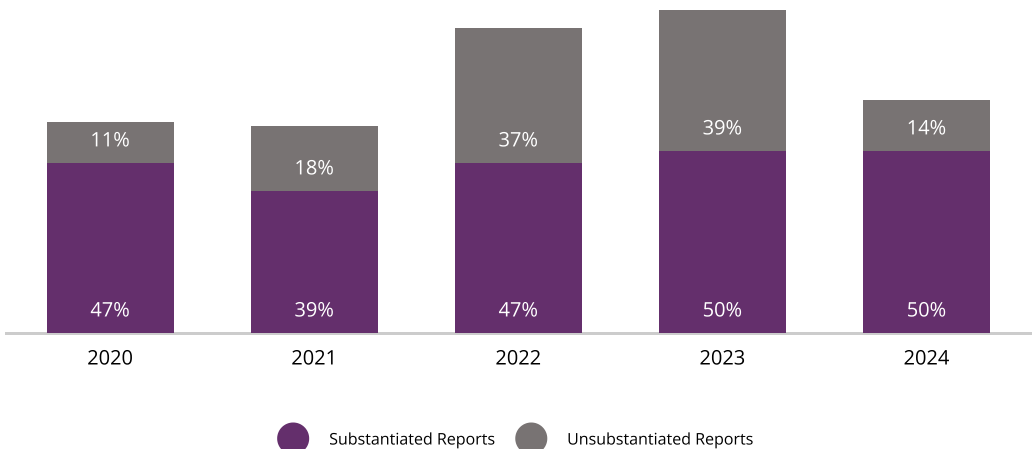
#### Why we track it

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

#### What the data informs

- Corrective action recommendations made from unsubstantiated reports dropped in 2024.
- Corrective action recommendations made from substantiated reports remained strong and compliant WBP policy expectation to ensure corrective action for substantiated allegations.

Chart 22: Corrective Action Rate



## 6.2 Recommendation Completion Timeline

Timely implementation of corrective action recommendations is the final phase of a robust 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.

Due to incomplete corrective actions at year end, figures shown may change in subsequent reporting.

### 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

Calculate the number of days between the date a recommendation is communicated to Administration and the date of implementation.

### What the data informs



Administration implements WBP recommendations in a timely manner, most are completed within 100 days.



The number of days to implement a corrective action recommendation in 2024 was 0-98.

Chart 23: Average Days to Complete Recommendations

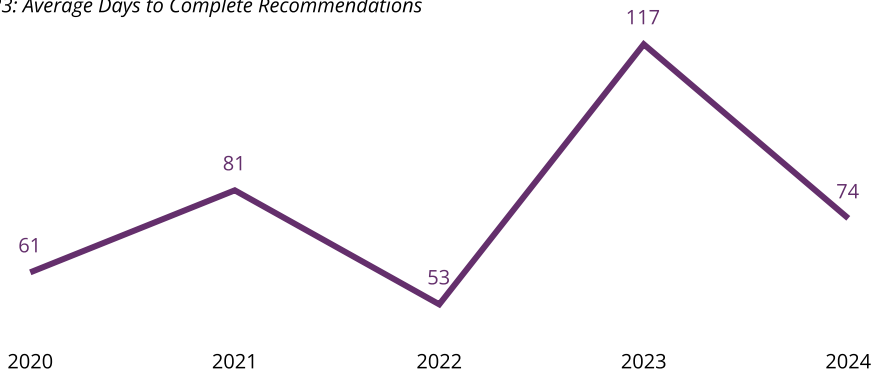


Chart 24: Recommendation Completion Rate (Ranges by Days)

Year	1 to 30	31 to 60	61 to 90	91 to 180	181 to 365	> 365
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%
2024	18%	9%	9%	64%	0%	0%

## 7.0 Conclusion

Data from 2024 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.
- Declining web traffic does not appear to have a direct impact to escalating reporting activity.
- Online reporting remains the method of choice for reporters.



### **Employees are empowered to report wrongdoing.**

- Employee reporting increased and remained the primary group to report across multiple categories.
- Employees' use of anonymity in reporting remains consistent.
- Fear of reprisal disclosures by employees declined for the third consecutive year.



### **Reporting quality is strong...generally.**

- Two of every three reports submitted is assessed for further action.
- The increase in reports for which no action is taken due to insufficiency of information provided to support an allegation highlights an opportunity to reinforce the importance for fulsome reporting and remaining an active reporter.
- Substantiation rates remain strong.



### **Anonymous reports merit action.**

- Anonymous reporting volume is consistent.
- Two of every three anonymous reports are assessed for further action.
- The substantiation rate for allegations submitted anonymously remains consistent.



### **Procedures remain strong.**

- Assessment of new reports was completed within 10 calendar days, on average.
- Despite the increase in case closure rate, 8 of 10 investigations were completed in fewer than 180 days, exceeding One Calgary targets.
- Monitoring of continued report complexity is necessary to evaluate its impact to responsiveness and the effectiveness of practices supporting timely assessment and closure of investigations.