Calgary

City Auditor's Office

1st Quarter 2025 Report
January 1, 2025 – March 31, 2025
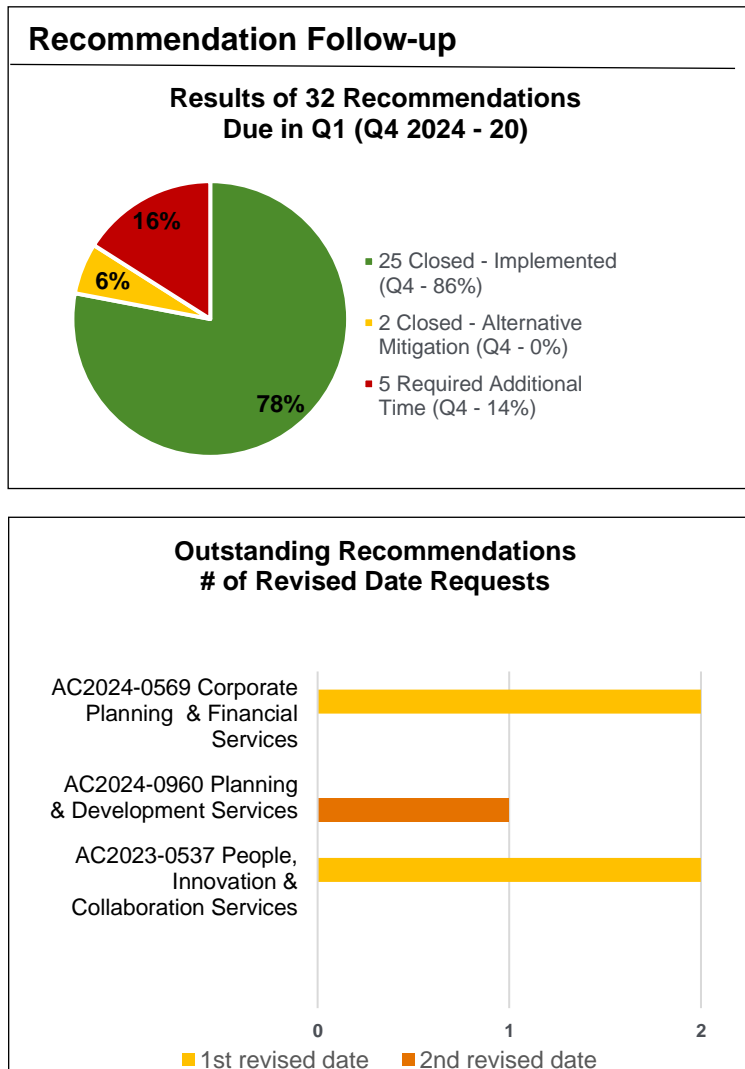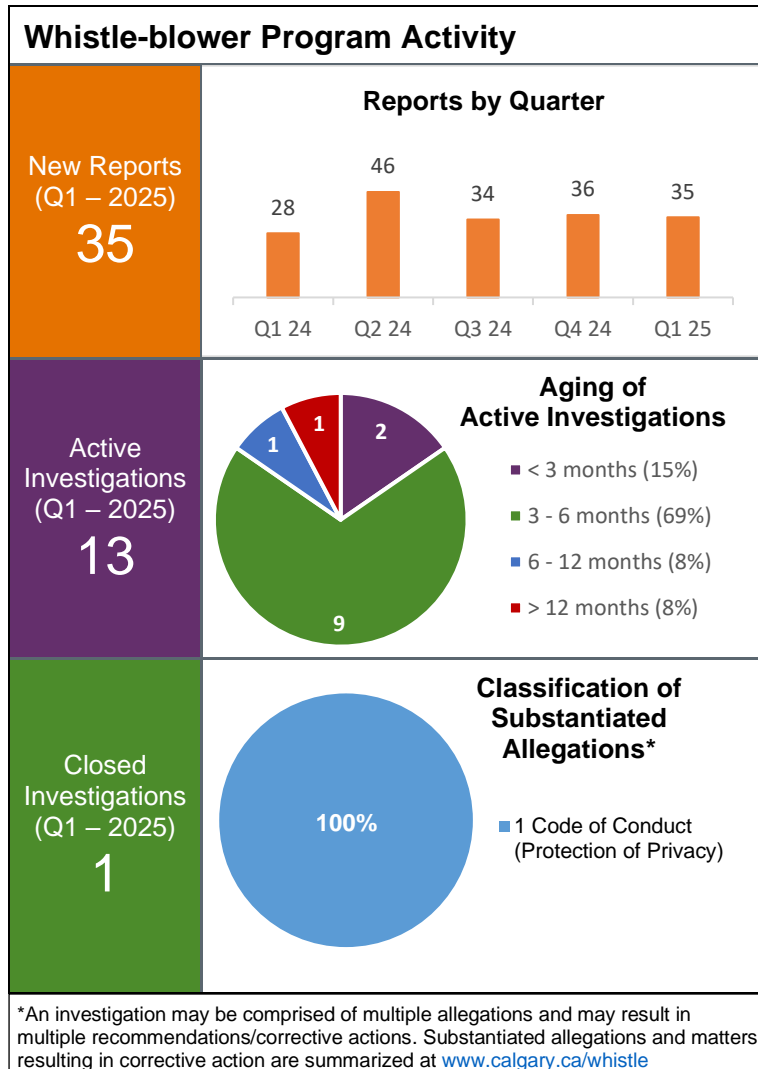
April 17, 2025

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1. Status Update
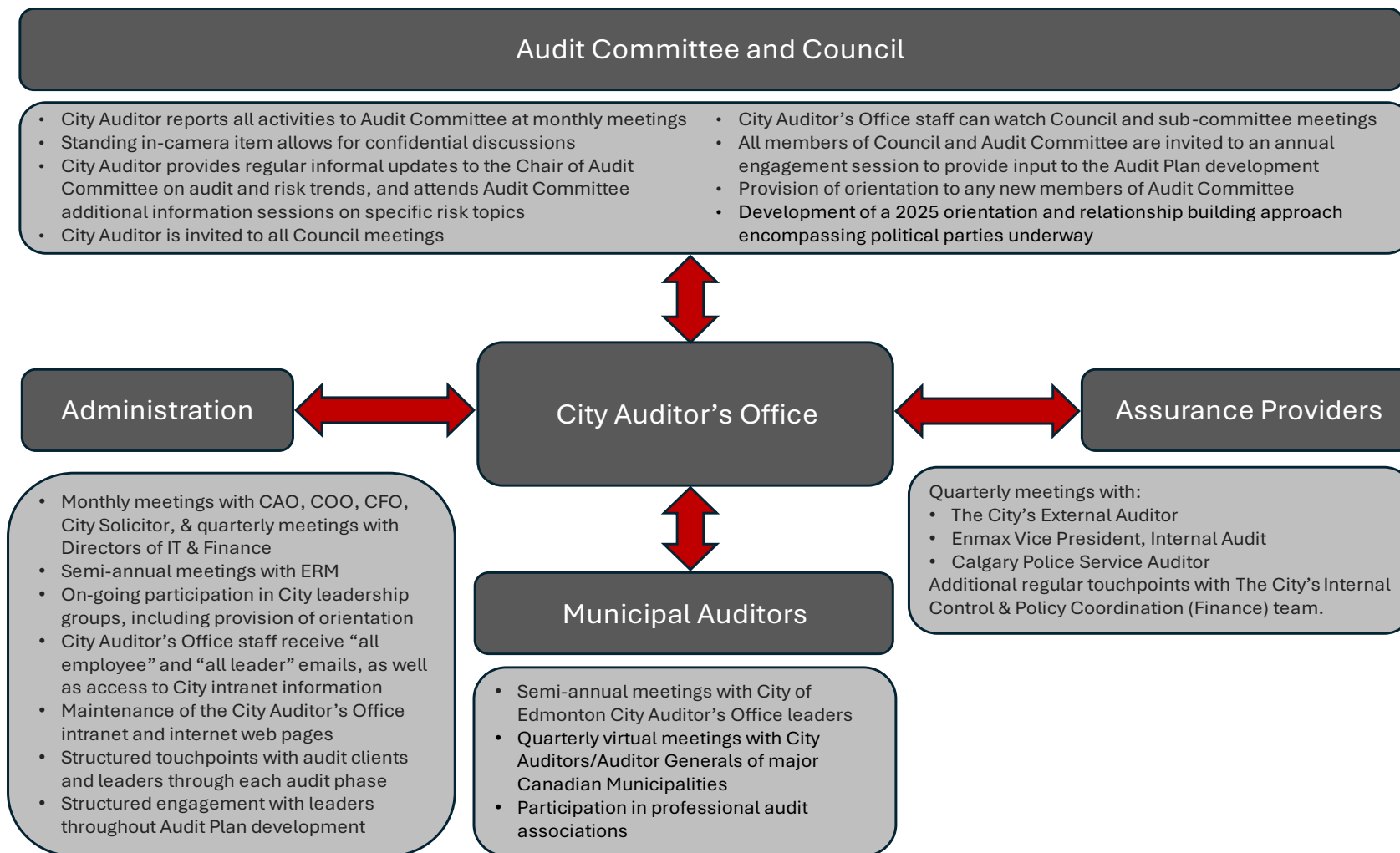
Key Performance Indicators

Measure Area	Performance Indicator	Target	Q4 2024	Q1 2025
Efficiency	On Track to Annual Plan	Q1-29% Q2-69% Q3-86% Q4-95%	94%	26%
Effectiveness	Timely Implementation of Audit Rec.	65%	67%	65%
Quality	Client Satisfaction	85%	99%	99%
Staff	Training Plan Achieved	90%	95%	100%

Budget ($'000's)

Category	2025 Annual Budget	Q1 Cumulative Budget	Actual to Date	Variance
Salary	3,441	800	790	10
Tools & Technology	160	22	34	(12)
Training	66	18	18	-
Professional Memberships	18	5	2	3
Contracted Services	300	25	28	(3)
Employee Recognition	3	1	0	1
Operating Costs	48	9	6	3
Total	4,036	880	878	2

Whistle-blower Program Activity

New Reports (Q1 – 2025)
35

Reports by Quarter

Q1 24	Q2 24	Q3 24	Q4 24	Q1 25
28	46	34	36	35

Active Investigations (Q1 – 2025)
13

Aging of Active Investigations

- < 3 months (15%) — 2
- 3 - 6 months (69%) — 9
- 6 - 12 months (8%) — 1
- > 12 months (8%) — 1

Closed Investigations (Q1 – 2025)
1

Classification of Substantiated Allegations*

- 100%
- 1 Code of Conduct (Protection of Privacy)

*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 32 Recommendations Due in Q1 (Q4 2024 - 20)

- 78% / 16% / 6%
- 25 Closed - Implemented (Q4 - 86%)
- 2 Closed - Alternative Mitigation (Q4 - 0%)
- 5 Required Additional Time (Q4 - 14%)

Outstanding Recommendations # of Revised Date Requests

- AC2024-0569 Corporate Planning & Financial Services: 2 (1st revised date)
- AC2024-0960 Planning & Development Services: 1 (2nd revised date)
- AC2023-0537 People, Innovation & Collaboration Services: 2 (1st revised date)

■ 1st revised date   ■ 2nd revised date

2. Initiative Briefing – Key Assurance Partner Engagement Plan

This plan aims to foster collaboration and mutual understanding about the role of the City Auditor's Office with City Administration leaders, members of Council, and members of the Audit Committee. In alignment with Standard 11.1 (Building Relationships and Trust) of the 2024 Global Internal Audit Standards, we are committed to developing an approach to build relationships and trust with key assurance partners. This includes maintaining communication with other providers of assurance and engaging with partners to promote mutual understanding of organizational interests, risk management approaches, and significant processes. These engagements ensure better alignment of assurance activities with essential City priorities and objectives and enhance audit effectiveness.

Audit Committee and Council

- City Auditor reports all activities to Audit Committee at monthly meetings
- Standing in-camera item allows for confidential discussions
- City Auditor provides regular informal updates to the Chair of Audit Committee on audit and risk trends, and attends Audit Committee additional information sessions on specific risk topics
- City Auditor is invited to all Council meetings

- City Auditor's Office staff can watch Council and sub-committee meetings
- All members of Council and Audit Committee are invited to an annual engagement session to provide input to the Audit Plan development
- Provision of orientation to any new members of Audit Committee
- Development of a 2025 orientation and relationship building approach encompassing political parties underway

City Auditor's Office

Administration

- Monthly meetings with CAO, COO, CFO, City Solicitor, & quarterly meetings with Directors of IT & Finance
- Semi-annual meetings with ERM
- On-going participation in City leadership groups, including provision of orientation
- City Auditor's Office staff receive "all employee" and "all leader" emails, as well as access to City intranet information
- Maintenance of the City Auditor's Office intranet and internet web pages
- Structured touchpoints with audit clients and leaders through each audit phase
- Structured engagement with leaders throughout Audit Plan development

Municipal Auditors

- Semi-annual meetings with City of Edmonton City Auditor's Office leaders
- Quarterly virtual meetings with City Auditors/Auditor Generals of major Canadian Municipalities
- Participation in professional audit associations

Assurance Providers

Quarterly meetings with:
- The City's External Auditor
- Enmax Vice President, Internal Audit
- Calgary Police Service Auditor

Additional regular touchpoints with The City's Internal Control & Policy Coordination (Finance) team.

2025 Audit Plan – Status as at March 31, 2025

#	Title	Description	Report Target	Status
2025 Audit Plan				
2024 Audit Plan Carry Forward				
1	Community Association Support	An operational audit of the Neighbourhood Partnership Coordinator Team's Community Association support. *Principal Corporate Risk: Service Delivery*	Q1	Complete/ Reported 2/20/2025
2	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*	Q2	Reporting
3	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	Reporting
4	Utilities Delivery - Project Management	An operational audit assessing the effectiveness of the project management of the Deer Run Sanitary Lift Station. *Principal Corporate Risk: Capital Infrastructure*	Q2	Reporting
5	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	Complete/ Audit replaced by an advisory project on the same topic. 3/13/2025
2025 Audit Plan				

		2025 Audit Plan		
#	**Title**	**Description**	**Report Target**	**Status**
1	Pension Compliance	A compliance audit as required by Alberta Pension Services providing independent triennial assurance over three City pension plans (LAPP, LAPP Fire and SFPP). *Principal Corporate Risk: Employee Experience*	Q2[1]	Fieldwork
2	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	Reporting
3	2025 Municipal Election	An operational audit assessing readiness to deliver the 2025 Municipal Election. *Principal Corporate Risk: Reputation*	Q3	Planning
4	Asset Maintenance - Bridges	An operational audit of The City's maintenance of bridges. *Principal Corporate Risk: Capital Infrastructure*	Q3	Fieldwork
5	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	Fieldwork
6	Equity, Diversity, Inclusion and Belonging (EDIB) Work Plans	An operational audit of the development and implementation of EDIB Work Plans supporting The City of Calgary's EDIB Framework and Strategy. *Principal Corporate Risk: Employee Experience*	Q4	Planning

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[1] Report to Alberta Pensions Services on June 30, 2025

2025 Audit Plan				
#	Title	Description	Report Target	Status
7	Business Licenses	An operational audit of The City's business license process. *Principal Corporate Risk: Service Delivery*	Q4	Not Started
8	Climate Retrofitting	An operational audit of The City of Calgary's Facilities Climate Retrofitting initiative. *Principal Corporate Risk: Sustainable City*	Q1 2026	Not Started
9	Data Governance	An operational audit to assess the effectiveness of The City of Calgary's data governance focused on data management policies and practices. *Principal Corporate Risks: Service Delivery, Technological Disruption*	Q1 2026	Not Started
10	Cyber Security Governance	An IT audit to assess The City's cyber security governance against key outcomes in the NIST Cybersecurity framework. *Principal Corporate Risk: Technological Disruption*	Q1 2026	Not Started
11	Follow-up: Bearspaw South Feeder Main Recommendations	A follow-up audit assessing the implementation of recommendations arising from the independent review of the Bearspaw South Feeder Main break. *Principal Corporate Risk: Capital Infrastructure*	TBD dependent on recommendations arising from the independent review	Not Started

Q1 2025 Recommendation Follow-up– In-Progress Action Plans

Report # & Title	# of Revisions	Revised Date	Recommendation[1]
AC2023-0537 Code of Conduct Program Audit	1	June 30, 2025	Develop a defined terminology, nomenclature, and categorization approach that can be used across all Code of Conduct data capture systems to determine consistent data points are captured and to aid in analysis of data across all systems going forward.
AC2023-0537 Code of Conduct Program Audit	1	June 30, 2025	Implement a process for tracking and reviewing unresolved cases and bringing them to the attention of Senior Management. Review existing outstanding or "open" cases across Respectful Workplace Office, Human Resources, and Safety systems and update status to reflect those that have been "closed" or require further actions. Consider expediting those with an "open" status of greater than 6 months.
AC2024-0569 Financial Reserves	1	September 30, 2025	The Chief Financial Officer update the Reserves and Financial Reserves Policies and supporting procedures to include: • Using a risk-based approach to determine target reserve ranges with minimum and maximum targets where required; • Documenting rationale if a reserve does not require a minimum and maximum target; and • Clarifying calculation of over and underfunding based on uncommitted balances.
AC2024-0569 Financial Reserves	1	September 30, 2025	The Chief Financial Officer update the Reserves and Financial Reserves Policies to define the reserve types.
AC2024-0960 Clean Energy Improvement Program Audit	2	May 31, 2025	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.