



Calgary

City Auditor's Office

2nd Quarter 2025 Report April 1, 2025 – June 30, 2025

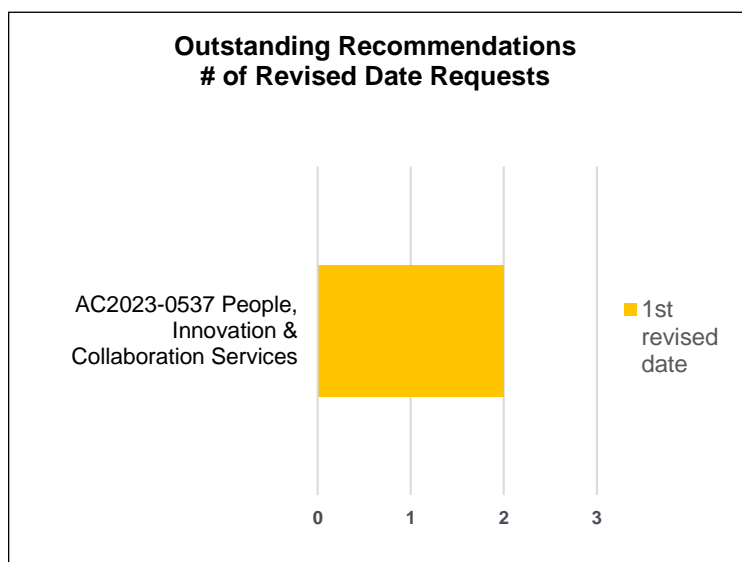
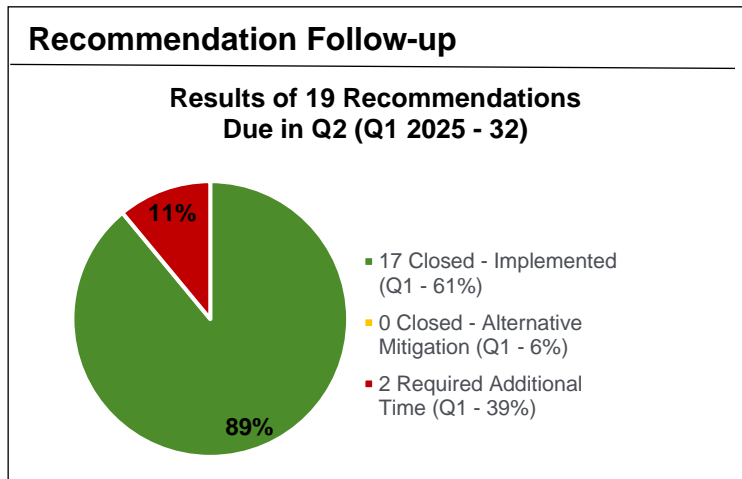
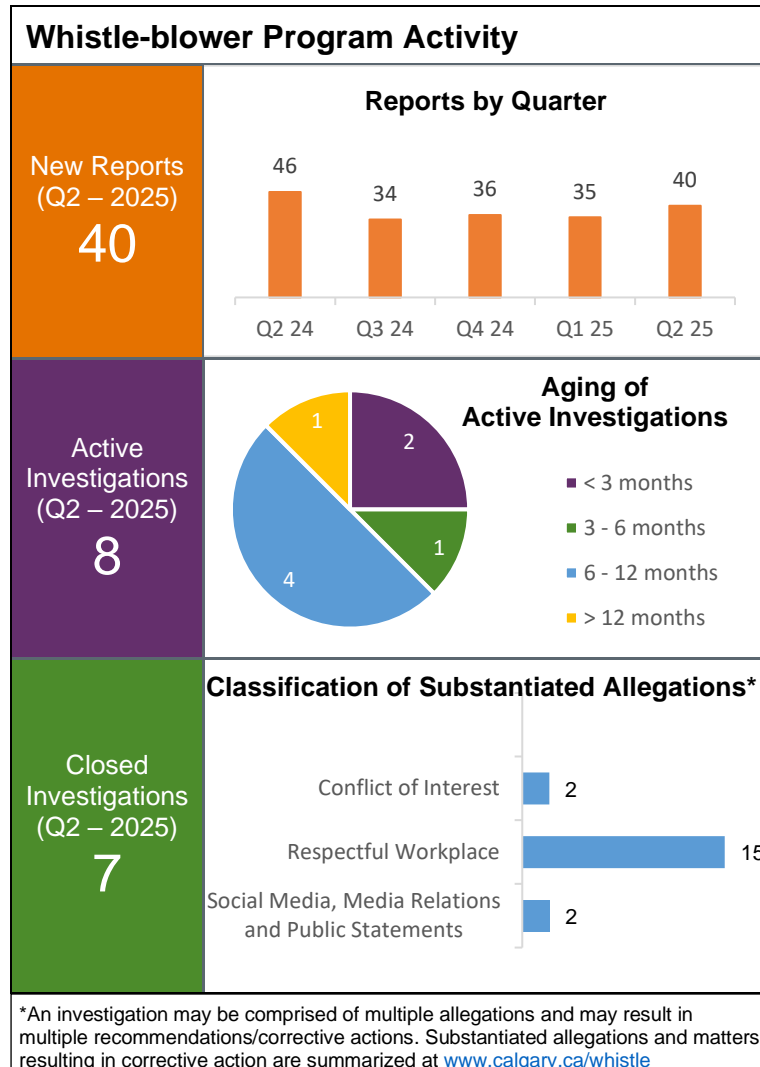
July 24, 2025

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1. Status Update

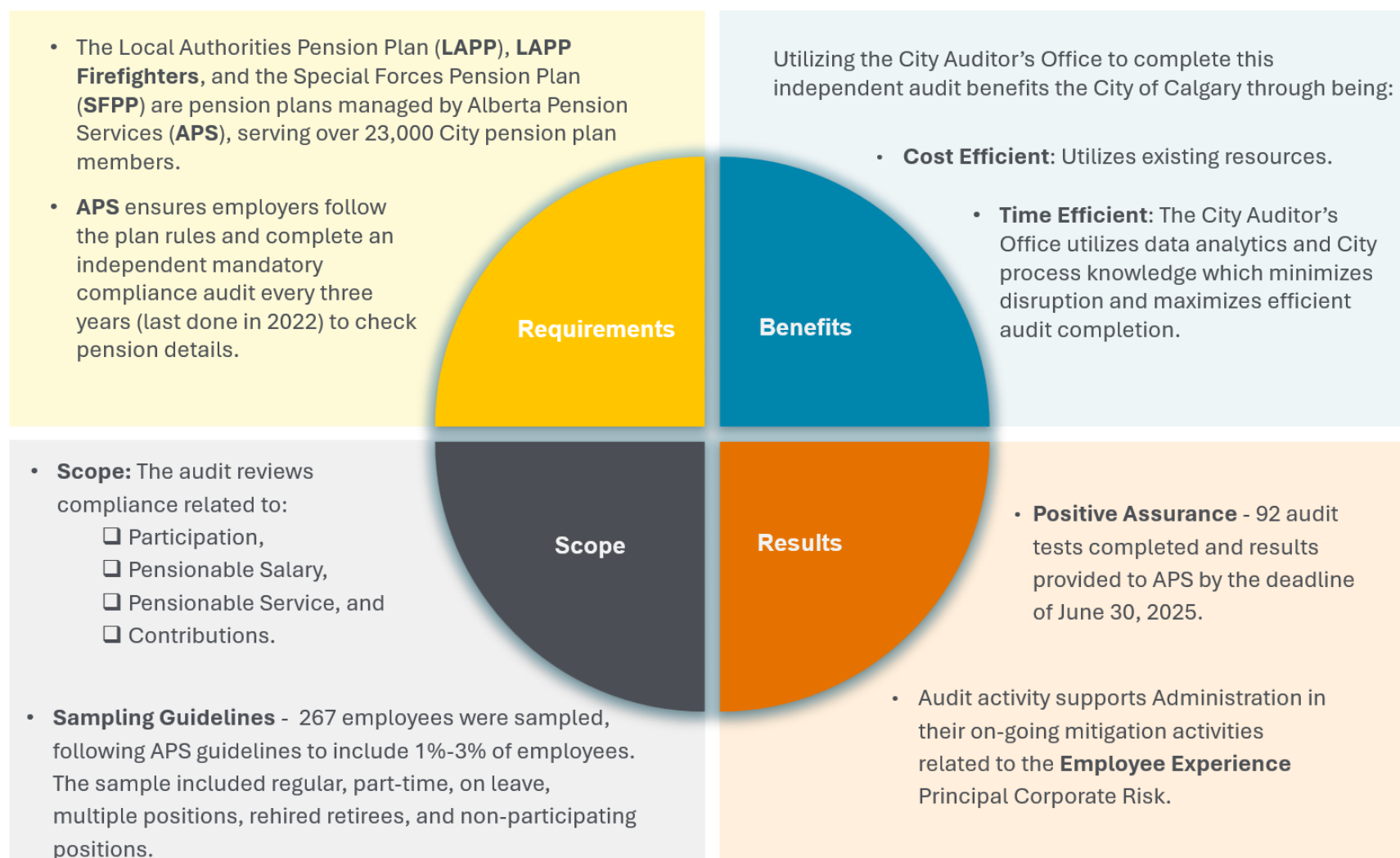
Key Performance Indicators				
Measure Area	Performance Indicator	Target	Q1 2025	Q2 2025
Efficiency	On Track to Annual Plan	Q1-29% Q2-69% Q3-86% Q4-95%	26%	60%
Effectiveness	Timely Implementation of Audit Rec.	65%	65%	80%
Quality	Client Satisfaction	85%	99%	99%
Staff	Training Plan Achieved	90%	100%	100%

Budget (\$'000's)				
Category	2025 Annual Budget	Q2 Cumulative Budget	Actual to Date	Variance
Salary	3,335	1,644	1,589	55
Tools & Technology	160	82	66	16
Training	66	34	37	-3
Professional Memberships	18	9	12	-3
Contracted Services	300	25	33	-8
Employee Recognition	3	2	0	2
Operating Costs	48	16	12	4
Total	3,930	1,812	1,749	63



2. Initiative Briefing

2025 Alberta Pension Service Compliance Audit



2025 Audit Plan – Status as at June 30, 2025

2025 Audit Plan				
#	Title	Description	Report Target	Status
2024 Audit Plan Carry Forward				
1	Community Association Support	An operational audit of the Neighbourhood Partnership Coordinator Team's Community Association support. <i>Principal Corporate Risk: Service Delivery</i>	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. <i>Principal Corporate Risk: Technological Disruption</i>	Q2	Complete/ Reported 4/22/2025
3	Community Planning -Local Area Plan Process	An operational audit to assess the effectiveness of engagement in the Local Area Plan Process. <i>Principal Corporate Risk: Reputation</i>	Q2	Complete/ Reported 5/28/2025
4	Utilities Delivery - Project Management	An operational audit assessing the effectiveness of the project management of the Deer Run Sanitary Lift Station. <i>Principal Corporate Risk: Capital Infrastructure</i>	Q2	Complete/ Reported 4/3/2025
5	Supply Management - Corporate Supply Chain Resilience Strategy	An operational audit of Supply Management's processes that support the Corporate Supply Chain Resilience Strategy. <i>Principal Corporate Risk: Capital Infrastructure</i>	Q2	Complete/ Audit replaced by an advisory project on the same topic. 3/13/2025

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). <i>Principal Corporate Risk: Employee Experience</i>	Q2 ¹	Complete/ Reported 6/30/2025
2	Transit Safety	An operational audit to assess the effectiveness of the implementation of The City of Calgary's Public Transit Safety Strategy. <i>Principal Corporate Risk: Social Wellbeing</i>	Q2	Complete/ Reported 5/23/2025
3	2025 Municipal Election	An operational audit assessing readiness to deliver the 2025 Municipal Election. <i>Principal Corporate Risk: Reputation</i>	Q3	Reporting
4	Asset Maintenance - Bridges	An operational audit of The City's maintenance of bridges. <i>Principal Corporate Risk: Capital Infrastructure</i>	Q3	Reporting
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. <i>Principal Corporate Risk: Social Wellbeing</i>	Q4	Reporting
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. <i>Principal Corporate Risk: Employee Experience</i>	Q4	Reporting

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. <i>Principal Corporate Risk: Service Delivery</i>	Q4	Not Started
8	Climate Retrofitting	An operational audit of The City of Calgary's Facilities Climate Retrofitting initiative. <i>Principal Corporate Risk: Sustainable City</i>	Q1 2026	Planning
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. <i>Principal Corporate Risks: Service Delivery, Technological Disruption</i>	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. <i>Principal Corporate Risk: Technological Disruption</i>	Q1 2026	Planning
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. <i>Principal Corporate Risk: Capital Infrastructure</i>	TBD dependent on recommendations arising from the independent review	Not Started

Q2 2025 Recommendation Follow-up– In-Progress Action Plans

Report # & Title	# of Revisions	Revised Date	Recommendation ¹
AC2023-0537 Code of Conduct Program Audit	1	May 15, 2025	Review and update the Code of Conduct Policy to include: <ul style="list-style-type: none"> • Reference to the Rev Code of Conduct booklet for further details and information; • Reporting methods for suspected violations or issues, including information and guidance to report suspected violations conducted by leadership; • Reference to the confidentiality of reports being protected; and • Language that indicates employees are prohibited from making inappropriate payments and bribes (in addition to receiving them).
AC2023-0537 Code of Conduct Program Audit	1	May 15, 2025	The revised list of reporting options or central intake information should then be published and communicated in future communication campaigns and training related to the Code of Conduct Program. In addition, develop appropriate training and escalation protocols established for groups who may receive reported violations outside the central intake group so that they know how to transmit reported violations they receive to the central intake group.