

City Auditor's Office

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

July 24, 2025

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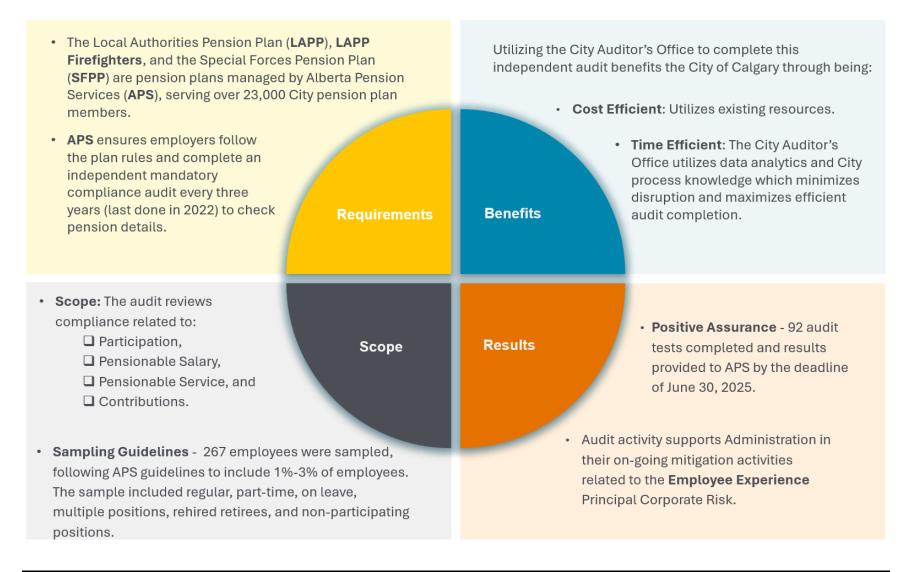
1. Status Update

ormance Indicators				Budget (\$'000's)				
Performance Indicator	Target	Q1 2025	Q2 2025	Category	2025 Annual Budget	Q2 Cumulative Budget	Actual to Date	Variance
On Track to	Q1-29%	26%	60%	Salary	3,335	1,644	1,589	55
Annual Plan	Q3-86%			Tools & Technology	160	82	66	16
Timely	65%	65%	80%	Training	66	34	37	-3
	1			Memberships	18	9	12	-3
Client	85%	99%	99%	Contracted Services	300	25	33	-8
	0.0%	100%	100%	Employee Recognition	3	2	0	2
Achieved	90 %	100%	100%	Operating Costs	48	16	12	4
				Total	3,930	1,812	1,749	63
Whistle-blower Program Activity				Recommen	dation F	ollow-up		
46	. 36 24 Q4 24	35 Q1 25	40 Q2 25	 Due in Q2 (Q1 2025 - 32) 11% 17 Closed - Implemented (Q1 - 61%) 0 Closed - Alternative Mitigation (Q1 - 6%) 				
4		Active Investigations				Recommen	dations	
Conflict of Interest 2 Respectful Workplace		Ini	novation &			1st revised date		
	Performance Indicator	Performance Indicator Target On Track to Annual Plan Q1-29% Q2-69% Q3-86% Q4-95% Timely Implementation of Audit Rec. 65% Client Satisfaction 85% Training Plan Achieved 90% Veer Program Activity Reports by Qu 46 34 34 36 Q2 24 Q3 24 Q2 24 Q4 24 Classification of Substantia Respectful Workplace Social Media, Media Relations	Performance IndicatorTarget 2025Q1 2025On Track to Annual PlanQ1-29% Q2-69% Q3-86% Q4-95%26%Timely Implementation of Audit Rec.65%65%Client Satisfaction85%99%Training Plan Achieved90%100%Training Plan Achieved90%100%Meer Program Activity90%100%AchievedAging of Active Investiga46 Q2 24324Q4 24Q1 25Q2 24Q3 24Q4 24Q1 25Q2Aging of Active Investiga = 3 mon = 3 - 6 mo = 6 - 12 m = > 12 mo3 mon = 3 - 6 mo = 2Classification of Substantiated Alleg Conflict of Interest Z2Respectful Workplace Social Media, Media Relations2	Performance IndicatorTarget 2025Q1 2025Q2 2025On Track to Annual PlanQ1-29% Q2-69% Q3-86% Q4-95%26% 60%60%Timely Implementation of Audit Rec.65%65%80%Client Satisfaction85%99%99%Training Plan Achieved90%100%100%Training Plan Achieved90%100%100%Client Satisfaction36 3535 40 4040Ver Program ActivityStatisfaction90%100%Client 	Performance Indicator Target Q1 Q1 Q2 Q2 Q2 Category On Track to Annual Plan Q1-29% Q2-69% Q3-86% Q3-86% 26% G5% 60% G3 5alary Tools & Technology Timely Implementation of Audit Rec. 65% 65% 80% Training Client Satisfaction 85% 99% 99% 99% Professional Memberships Client Achieved 90% 100% 100% 00% Contracted Services Employee Recognition Wer Program Activity Reports by Quarter 46 34 36 35 40 46 34 36 35 40 10% 10% Qerating Costs 11% 46 34 36 35 40 40 11% 11% 46 34 36 35 40 11% 11% 11% 46 34 36 35 40 11% 11% 11% 40 1 2 <3	Performance Indicator Target Q1 Q1 2025 Q2 2025 Category Annual Budget On Track to Annual Plan Q1-29% Q2-69% Q3-86% 26% 60% 60% Salary 3,335 Timely Implementation of Audit Rec. 65% 65% 80% Training 66 Client Satisfaction 85% 99% 99% 90% 100% Contracted Services 300 Training Plan Achieved 90% 100% 100% 100% 0perating Costs 48 Total 3,930 Active Investigations • < 3 months • 3 - 6 months • > 12 months Results of 15 Due in Q Classification of Substantiated Allegations* Conflict of Interest Respectful Workplace 2 AC2023-0537 People, Innovation & Collaboration Services	Performance Indicator Target 2025 Q1 2025 Q2 2025 Q2 2025 Q2 Category Annual Budget Cumulative Budget On Track to Annual Plan Q1-29% Q2-69% Q3-86% 26% Q4-95% 60% Q4-95% Salary 3,335 1,644 Timely Implementation of Audit Rec. 65% 65% 80% Training 66 34 Client Satisfaction 85% 99% 99% 99% 18 9 Client Achieved 90% 100% 100% 00% 25 Employee Recognition 3 2 Wer Program Activity Reports by Quarter 48 16 10 100% 100% 000% Q2 24 Q3 24 Q4 24 Q1 25 22 2 177 Closed - (Q1 - 61%) 177 Closed - (Q1 - 61%) Q2 24 Q3 24 Q4 24 Q1 25 2 2 177 Closed - (Q1 - 61%) 177 Closed - (Q1 - 61%) Q2 24 Q3 24 Q4 24 Q1 25 2 2 177 Closed - (Q1 - 61%) 177 Closed	Performance Indicator Target 2025 Q1 2025 Q2 2025 Category Salary 2025 Annual Budget Actual Budget Actual budget Actual Budget On Track to Annual Plan Q1-29% Q2-69% 26% 60% Salary 3,335 1,644 1,589 Timely Implementation of Audit Rec. 65% 65% 80% Tools & Training 66 34 37 Client Satisfaction 85% 99% 99% 99% 18 9 12 Chient Satisfaction 85% 99% 99% 99% 300 25 33 Training Plan Achieved 90% 100% 100% 00% 2 0 0 Wer Program Activity Reports by Quarter 48 16 12 1 17 17 0 0 0 0 0 0 10 17

ISC: Unrestricted

2. Initiative Briefing

2025 Alberta Pension Service Compliance Audit



	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. Principal Corporate Risk: Technological Disruption	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</i> <i>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</i> <i>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).Q21Principal Corporate Risk: Employee ExperiencePrincipal Corporate Risk: Employee Experience		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</i> <i>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</i> <i>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. 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	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,</i> <i>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</i> <i>Disruption</i>	Q1 2026	Planning	
11	Follow-up: Bearspaw South Feeder Main Recommendati ons	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</i> <i>Infrastructure</i>	TBD dependent on recommend ations 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: 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.