



**Calgary**

City Auditor's Office

# 2026 Data Analytics Priority Areas of Focus

November 20, 2025



---

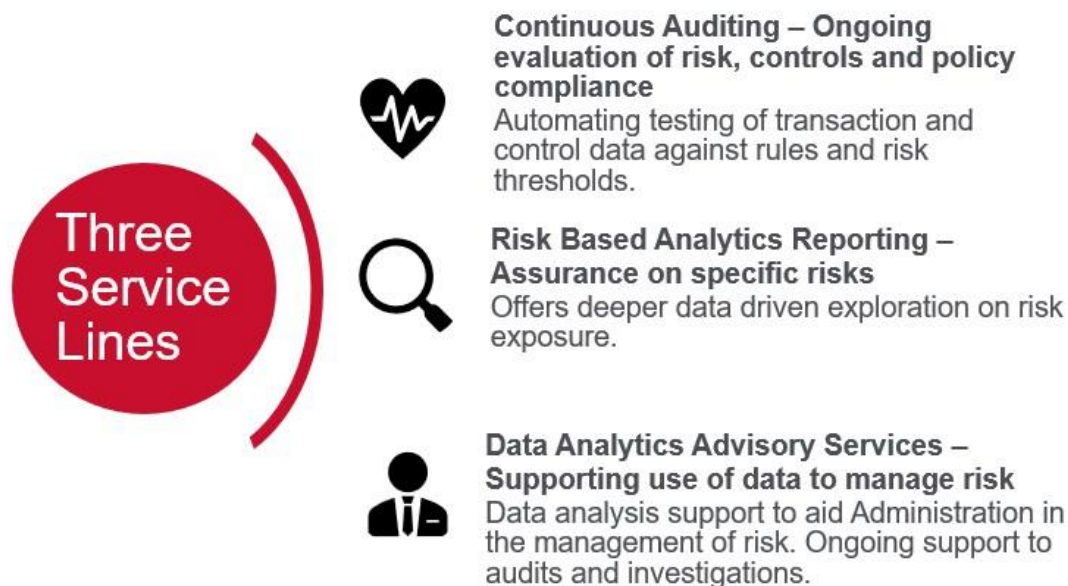
**Table of Contents**

**TABLE OF CONTENTS .....1**  
**OUR DATA ANALYTICS PROGRAM .....2**  
**PURPOSE AND DEVELOPMENT - DATA ANALYTICS PRIORITY AREAS OF FOCUS .....2**  
**2026 DATA ANALYTICS PRIORITY AREAS OF FOCUS.....3**

**Our Data Analytics Program**

The City Auditor’s Office Data Analytics Program complements, supports, and extends assurance in the 2026 Audit Plan by assessing risk and controls through data analytics.

It consists of the three service lines shown below.



**Purpose and Development - Data Analytics Priority Areas of Focus**

Priority Areas of Focus provide a planned medium-term vision for Continuous Auditing and Risk Based Analytics activities aligned with organizational goals.







We identified Priority Areas of Focus through:

- Stakeholder engagement
- Availability of data
- Analysis of risk exposure

Coverage was considered in conjunction with the development of the 2026 Audit Plan. Four Priority Areas of Focus were identified for 2026 and discussed with Administration leaders. An additional two projects will be conducted as a joint audit/analytics project where data analytics will play a key role in determining process and controls efficiency and effectiveness. Finally, analytics activities are continuous throughout the year to support most efficient use of available resources and timely reporting of findings and recommendations. The 2025 Employee Expense project is underway with a report expected to be presented to Audit Committee in Q1 2026.

Advisory Services remain a key priority for the data analytics team, supporting Administration requests, Whistle-blower Program investigations and City Auditor’s Office audits as needed. The ability to respond in a timely manner to such requests supports responsiveness and risk reduction.

**2026 Data Analytics Priority Areas of Focus**

#	Title	Description
1	POSSE User Access 	Data analytics review of user access controls in the POSSE, The City's permitting and licensing system for Planning and Development Services.  <i>Principal Corporate Risk: Technological Disruption</i>
2	Contract Renewals 	Data analytics review on the management and renewal of expiring contracts.  <i>Principal Corporate Risk: Service Delivery</i>
3	Waste and Recycling Services (WRS) Contractor Management - 	Data analytics review of the accuracy of performance metrics used by WRS to evaluate contractor performance.  <i>Principal Corporate Risk: Service Delivery</i>
4	Golf Feeder System 	Data analytics review of financial controls in the system used to operate City Golf courses, which integrates with The City's financial system.  <i>Principal Corporate Risk: Reputation Risk/Financial Sustainability Risk</i>
5	Pay Processes Audit 	Joint audit/data analytics project focused on pay processes (see ATT1, City Auditor's Office 2026 Audit Plan).  <i>Principal Corporate Risk: Reputation Risk/Financial Sustainability Risk/Employee Experience</i>
6	Calgary Transit Access Audit 	Joint audit/data analytics project focused on Calgary Transit Access (see ATT1, City Auditor's Office 2026 Audit Plan).  <i>Principal Corporate Risk: Service Delivery</i>