



**Calgary**

City Auditor's Office

# Home is Here Audit

November 6, 2025



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## Audit Objective

The objective of this audit was to determine whether the supporting processes and controls are designed and operating effectively to enable 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.

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## Why it Matters

One in five Calgary households struggles with housing affordability, spending over 30% of their income on shelter. With 110,000 new residents expected in the next four years, demand is rising. To respond, The City of Calgary ("The City") launched the *Home is Here* Housing Strategy, outlining targeted actions to expand supply, support providers, improve services, and meet the needs of equity-deserving groups.

Best practices-driven strategy implementation supports efficient use of resources and funding, coordinated partnerships, and timely achievement of strategic objectives and outcomes.

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## What We Concluded

The Chief Housing Office has established a governance framework to support the implementation of the *Home is Here* Strategy (Strategy). However, the current practices are only partially effective to support implementation, with gaps in key areas such as change management, risk and schedule oversight, role clarity, and documentation standards. Strengthening these foundational processes is essential to ensure the Strategy is effectively managed, transparently monitored, and successfully delivered by 2030.

To support the implementation of the Strategy, the Chief Housing Office has established a multi-tiered governance framework and several foundational tools and practices. These include:

- Defined roles for City Council, Executive Leadership, and project teams.
- Use of an annual progress tracker to monitor action items.
- Application review and pre-qualification processes for some action items.
- Periodic meetings of Steering Committees and Working Groups.

These foundational elements of governance have supported the on-going implementation of the eight actions and sub-actions in our audit sample. While key processes—such as change management, risk tracking, schedule oversight, and role clarity—are still evolving, formalization will help reduce risks such as delays and miscommunication. Strengthening these areas can enhance transparency, support timely decision-making, and improve The City's ability to deliver on its housing objectives by 2030. These improvements are not just procedural—they are essential to ensuring the Strategy's long-term success and public trust. We raised three recommendations to support effective program and project management for the Strategy. The Chief Housing Office has agreed with our recommendations, with plans to implement by March 31, 2026.

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## Background

Calgary is facing a significant housing crisis, with over 84,600 households spending more than 30% of their income on housing.<sup>[1]</sup> Housing affordability continues to be influenced by evolving rental market conditions. Affordability challenges persist for many residents, and ongoing population growth is expected to sustain strong housing demand, adding pressure to rental availability and pricing dynamics. To address this challenge, The City developed the *Home is Here Housing Strategy 2024–2030*, approved by Council on September 16, 2023. The Strategy builds on *Foundations for Home* (2016), which supported the development of over 3,500 affordable homes.<sup>[2]</sup>

Following Council's approval of the Home is Here Strategy in 2023, implementation of the plan commenced. The need for a Chief Housing Officer to steward the strategy was identified in 2024 and recruitment for a permanent Chief Housing Officer began. This recruitment was successful, and the Chief Housing Office was created in 2025. The Chief Housing Office is a business unit that reports to the Chief Operating Officer and builds on a strong foundation of planning process improvements and collaboration with industry to enable housing supply, choice, and affordability for all Calgarians. A \$2M base operating budget increase has been requested in the upcoming November 2025 budget adjustments to continue investment into this work.

The Strategy aspires to ensure that everyone in Calgary has an affordable place to call home. It is structured around five outcomes and 98 action items:<sup>[2]</sup>



### Outcome 1

Increase the supply of housing to meet demand and increase affordability.

#### Objectives

- A. Make more City-owned real property assets (i.e., land, buildings, and strata) available for housing (market, non-market, subsidized, and housing co-op) in all communities.
- B. Use The City's funding tools to leverage partnerships with government and get more housing built.
- C. Amend and streamline planning policy and process to allow for diverse housing.



### Outcome 2

Support affordable housing providers to deliver services that make a positive impact.

#### Objectives

- A. Advance City-led programs that support affordable housing providers and residents.
- B. Conduct research and convene affordable housing providers to support the sector's growth.
- C. Advocate to other orders of government to ensure adequate supports for housing.



### Outcome 3

Enable The City's housing subsidiaries to improve service delivery.

#### Objectives

- A. Leverage funding and land for the development and redevelopment of City-owned assets.
- B. Support subsidiaries to deliver on their strategic plans.



### Outcome 4

Ensure diverse housing choice to meet the needs of equity-deserving populations.

#### Objectives

- A. Develop and implement programs that reduce barriers and increase housing supports.
- B. Incentivize the creation or modification of housing to meet the needs of equity-deserving populations.



### Outcome 5

Address the affordable housing needs of Indigenous people living in Calgary.

#### Objectives

- A. Fulfill commitments to Reconciliation by implementing the actions within: "The Ways Forward: Affordable Housing for Indigenous Calgarians Through a Holistic Plan."

*Home is Here Strategy Outcomes*

To deliver on these objectives, the Chief Housing Office leverages government funding, streamlines development processes, and collaborates with non-profit

<sup>1</sup> *Housing Needs Assessment 2023* – City of Calgary, Page 3

<sup>2</sup> *Home Is Here* – The City of Calgary's Housing Strategy Page 2

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organizations, private developers, and other levels of government. According to the 2025 Spring Survey of Calgarians, affordable housing for low-income Calgarians received a satisfaction rating of 42%. At the same time, it emerged as a top investment priority, with 71% of respondents indicating that The City should increase its investment in this area. <sup>[3]</sup>

The Strategy is being implemented using a governance framework developed by the Chief Housing Office.

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## Scope & Approach

The scope of this audit focused on the Objective 1A of Outcome 1 which is “to make more City-owned real property assets (i.e., land, buildings, and strata) available for housing (market, non-market, subsidized, and housing co-op) in all communities”. There are 13 action items included in the strategy to enable its delivery. We selected a sample of eight action items or sub-items to focus on action items that have been started/have progressed and are primarily within the control of The City to implement. The sampled action items include 1.A.01.i, 1.A.02.i, 1.A.06, 1.A.07, 1.A.08, 1.A.09, 1.A.12, and 1.A.13 (see Appendix). The Reported Action Status column in the Appendix reflects information from the 2025 Annual Progress Update, as presented by the Chief Housing Officer to the Community Development Committee in June 2025. <sup>[4]</sup>

Our audit focused on assessing the design and operational effectiveness of the processes and controls supporting the implementation of Objective 1A. This included evaluating how the City monitors progress, manages risks and issues, handles changes and schedules, and conducts quality and performance reviews.

This audit did not include any assessment of the effectiveness of services support provided by external organizations.

We conducted the audit by interviewing key personnel from the Housing Solutions team and relevant Project Managers from other business units responsible for in-scope action items. We also reviewed supporting documentation to validate our understanding of the processes in place.

We referenced relevant program and project management guidance from the Project Management Institute (PMI) adapted by The City’s Corporate Project Management Centre (CPMC) as best practice.

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<sup>3</sup> 2025 Spring Survey of Calgarians – City of Calgary Page 34, 35

<sup>4</sup> Annual Progress Update 2025 – *Home is Here*: The City of Calgary’s Housing Strategy, Page 12-13

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## Results

We assessed the design and operation of processes supporting the implementation of the Strategy, focusing on governance, including change management, risk management, and schedule management processes, roles and responsibilities, and documentation and communications. The following sections summarize our audit results, highlighting both strengths observed and areas for improvement. Foundational elements of governance are in place, which have supported the on-going implementation of the eight actions and sub-actions in our sample. However, formalizing program management processes and clarifying roles and responsibilities and defining documentation standards are needed to effectively support timely implementation of the entire Strategy.

## Governance Framework

The Strategy is supported by a multi-tiered governance framework that includes defined roles for Council, the Executive Leadership Team, the Council Advisory Committee, Steering Committee, Working Group, and Project Teams. This structure promotes collective accountability and cross-departmental collaboration. Several action items reflect structured processes—such as application reviews, pre-qualification workshops, and documented meeting records (e.g., Council Advisory Committee, Working Group)—which have been reviewed. However, key governance processes such as change management, risk management, schedule management, quality management, performance management, and communications are not consistently documented or formalized (Recommendation 1). Governance processes would benefit from consistent documentation and clearer role definitions to support effective decision-making and accountability. (Recommendation 2).

Although some business units track and document changes as part of their own processes, our review of change management identified the absence of a formalized process to guide how changes are identified, evaluated, approved, and communicated across. The lack of a unified procedure has led to inconsistencies in execution and limited visibility into scope adjustments (Recommendation 1).

Risk considerations are evident in some progress meetings using informal tracking tools, and the annual tracker includes a “Risk” column. These efforts reflect an awareness of potential challenges and a commitment to monitoring them. However, risk management practices are developing. Introducing a dedicated risk register and systematic process could strengthen proactive management and reduce oversight gaps at project and program level. (Recommendation 1).

We reviewed the scheduling approach supporting strategy execution and noted that while a general structure is in place, it lacks the detail needed to support accountability and effective monitoring. Action items are categorized as “Now” (to begin within one year) or “Next” (within two years), providing a high-level prioritization framework. Regular internal meetings and annual updates to Council support ongoing monitoring. However, the scheduling approach could be enhanced with more detailed timelines, milestones, and dependency mapping to improve progress tracking and sequencing.

The CPMC guidance emphasizes the importance of formal processes for the change management, risk management, and schedule management. Aligning

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governance practices with CPMC guidance would improve execution and accountability (Recommendation 1).

**Records & Communication** There is an opportunity to standardize documentation protocols, which would strengthen record creation, retention, and monitoring, especially during personnel transitions. Tools such as the annual tracker and Director signoffs are used to compile updates. The 2025 Progress Action Tracker serves as the central repository for monitoring action item status and requires Director signoffs, which reinforce oversight and responsibility. The Council report package is shared with senior leadership, including the Chief Housing Officer and General Managers. Documentation from the business unit responsible for implementing one of the sampled action items demonstrates tracking and evaluation of relevant transactions. However, opportunities remain to strengthen the reliability and consistency of records creation, retention, its internal monitoring and reporting. Meeting records from the Strategy Steering Committee and Working Group vary in detail and are not consistently recorded, limiting their effectiveness in tracking risks, issues, and decisions. Internal communications at the business unit level are informal. Director signoffs are not tracked and documented. This has led to gaps in records following personnel changes and challenges in validating progress updates.

Global best practices in project and program management, including those outlined by the CPMC, emphasize the importance of accurate, complete, timely, consistent, and reliable information. Establishing clearly defined expectations for recording and storing key information would enhance the reliability and usefulness of internal monitoring and reporting in the implementation of the Strategy (Recommendation 3).

Key Performance Indicators (KPIs) have been established to monitor progress and are reported at regular intervals. We identified an opportunity for improvement to consider implementing a formal process for periodically reviewing these KPIs to help ensure they remain aligned with strategic objectives and continue to support effective implementation and desired strategy outcomes.

**Observations & Recommendations**

#1: Governance Framework	
<b>OBSERVATION</b>	<b>RECOMMENDATION</b>
<p>The governance framework supporting the implementation of the Strategy is incomplete. Formal processes for change management, risk management, and schedule management have not been established.</p> <p>A formal process has not been developed for identifying, evaluating, approving, and implementing changes at either the Strategy or action item levels. For example, our audit identified that, for one of our sampled action items, not all sub-actions were implemented, and those not-implemented sub-actions were later abandoned due to changes in the Terms of Reference. This disconnect was noted in the tracker risks. However, the action was marked completed and not further tracked, and the Council presentation lacked details of the change in scope. The lack of a formal change management process increases the risk of delays or gaps in strategy implementation. Key stakeholders, including the Council, may not be adequately informed about the status and implications of changes.</p> <p>Risk management is informal, without a systematic process to identify and evaluate risks that could impact the implementation of the Strategy, and without a methodology to plan, prioritize and track any risk mitigation responses. Political and compliance risks are examples of two key risks categories that could significantly impact the successful implementation of the Strategy and are currently being mitigated without formal tracking.</p> <p>The current schedule uses broad categories like “Now” and “Next,” without defined interdependencies or milestones. The 2025 Progress Action Tracker does not include a process to review or update timelines. Furthermore, there are no established key milestones to support accountability and facilitate monitoring of actions to support the goal of Strategy implementation by 2030. A process to review and update the schedule to reflect progress/changes to planned timelines has not been implemented.</p> <p>The City of Calgary’s Corporate Project Management Centre (CPMC) Program Management Practices recommends program oversight practices that include:</p> <ul style="list-style-type: none"> <li>• Change management, to ensure only necessary changes are made;</li> <li>• Risk management, and identification and management risks, actions, issues and decisions; and</li> <li>• Schedule management, and program-level reporting, reflecting the progress of all program component/actions working towards the overall schedule.</li> </ul>	<p>1. To support effective oversight and delivery of the Strategy, the Manager, Chief Housing Office establish formalized change management, risk management and schedule management processes.</p> <p><b>MANAGEMENT RESPONSE</b>  Agreed.</p> <p><b>ACTION PLAN</b></p> <ol style="list-style-type: none"> <li>a. Establish formal change management, risk management, and schedule management processes to incorporate relevant sections of the Corporate Project Management Framework and the Program Management Principles and update the Governance Framework accordingly.</li> <li>b. Communicate to the Working Group and Steering Committee their responsibilities to provide updated information to the Strategy Coordinator in a timely manner as outlined in the updated Governance Framework.</li> </ol> <p><b>LEAD:</b> Manager Housing Solutions</p> <p><b>SUPPORT:</b> Leader Housing Policy &amp; Strategy</p> <p><b>COMMITMENT DATE:</b> March 31, 2026</p>

#2: Roles and Responsibilities	
<b>OBSERVATION</b>	<b>RECOMMENDATION</b>
<p>Program roles and responsibilities require further clarification to best support Strategy implementation. The responsibilities of the key roles of Project Manager and Strategy Coordinator have not been formally documented and communicated. Additionally, our audit work identified three out of eight actions/sub actions where there was a lack of clarity regarding the assignment of the project manager role for the action.</p> <p>The City of Calgary’s CPMC Program Management Practices emphasize the importance of clearly defined roles and responsibilities to support the efficient and effective program delivery. Clearly understood roles and responsibilities strengthen accountability and ensure that individuals are aware of their assignments and expectations, supporting timely and effective Strategy delivery.</p>	<p>2. To strengthen accountability and support timely implementation of the Strategy, the Manager, Chief Housing Office:</p> <ul style="list-style-type: none"> <li>• Document and communicate the responsibilities of the Project Manager and Strategy Coordinator roles.</li> <li>• Confirm and document the ownership and accountability for each Strategy action item, ensuring that responsibilities are assigned and understood.</li> </ul> <p><b>MANAGEMENT RESPONSE</b>            Agreed.</p> <p><b>ACTION PLAN</b></p> <p>a. Review and update the roles and responsibilities of Project Managers and the Strategy Coordinator and inform the Working Group and their designated Project Managers and the Strategy Coordinator of the changes.</p> <p>b. Update the project tracker at least quarterly to confirm and document the ownership and accountability for each Strategy action item, ensuring that responsibilities are assigned and understood.</p> <p><b>LEAD:</b> Manager Housing Solutions</p> <p><b>SUPPORT:</b> Leader Housing Policy &amp; Strategy</p> <p><b>COMMITMENT DATE:</b> March 31, 2026</p>

#3: Documentation and Communication	
OBSERVATION	RECOMMENDATION
<p>Internal monitoring and reporting are limited in effectiveness in supporting Strategy decision making and implementation due to informal and inconsistent documentation and communication processes.</p> <p>Meeting minutes of the periodic meetings defined in the governance framework vary in the level of detail captured, limiting their effectiveness in tracking risks and issues.</p> <p>Meeting records from the Strategy Steering Committee and Working Group reviewed did not clearly and consistently reflect the overall program status, including schedule, risks, and issues. The 2025 Progress Report Action Tracker is the only formal document used to track progress, and the process for collecting updates does not include the collection of key supporting documents for validation. Additionally, there is no formal tracking of Director signoffs to support accuracy validation and ensure accountability.</p> <p>Documentation for two of the eight sampled action items was not readily available as consistent expectations regarding capture and storage of key Program information have not been developed.</p> <p>Best practices in project and program management such as those outlined by the City of Calgary’s CPMC emphasize the importance of high-quality information for effective governance and performance monitoring. For example, the CPMC’s Records and Information Management Guidance Document recommends the creation of a standardized file structure.</p> <p>Information to support effective governance should be:</p> <ul style="list-style-type: none"> <li>○ Accurate – Reflecting actual conditions and outcomes.</li> <li>○ Complete – Including all relevant and necessary data.</li> <li>○ Timely – Updated regularly to remain relevant.</li> <li>○ Consistent – Uniform across time and sources.</li> <li>○ Reliable – Supported by verifiable documentation.</li> </ul>	<p>3. To enhance the reliability and usefulness of internal monitoring and reporting, the Leader, Housing Strategy and Policy, develop and implement:</p> <ul style="list-style-type: none"> <li>• A standardized format for all governance related meeting minutes, incorporating sufficient verified detail to support progress tracking and decision making; and</li> <li>• Documentation expectations for recording and storage of key information regarding action items.</li> </ul> <p><b>MANAGEMENT RESPONSE</b></p> <p>Agreed.</p> <p><b>ACTION PLAN</b></p> <ul style="list-style-type: none"> <li>a. Require the Working Group representatives to provide project updates, including change management, risk management, and schedule management updates, to the report tracker quarterly.</li> <li>b. Update meeting minutes template for the Working Group and Steering Committee.</li> <li>c. Establish a process for recording and storing key information regarding action items.</li> </ul> <p><b>LEAD:</b> Manager Housing Solutions</p> <p><b>SUPPORT:</b> Leader Housing Policy &amp; Strategy</p> <p><b>COMMITMENT DATE:</b> March 31, 2026</p>

**Acknowledgements**

The City Auditor’s Office conducts projects, including this audit, in conformance with the International Standards for the Professional Practice of Internal Auditing.

The City Auditor’s Office would like to thank staff from the Chief Housing Office team for their cooperation and support during this audit.

**Appendix A: In-Scope Actions**

In-Scope Actions		Reported Action Status (2025)
1.A.01.i	Dedicate two City-owned sites (at no cost) to develop an emergency housing program for families with children who are at risk of or are experiencing homelessness. In tandem with identifying the City-owned sites, work with modular or pre-fabricated housing providers, social service agencies, and government partners to explore the rapid establishment of temporary, transitional housing for these families. Administration will identify and support opportunities to expedite the approvals process and further investigate how the homelessness sector can work together to identify appropriate partners, budgets, clients supports and other important considerations required to see this project proceed and remain in place until the family homelessness crisis in Calgary is resolved.	Completed
1.A.02.i	Advocacy for matching funds from the Provincial and Federal Government.	Completed
1.A.06	i. Collaboration with post-secondary institution(s); ii. Collaboration with federal and/or provincial governments; iii. Delivery of non-market housing for qualifying post-secondary students; and iv. Creation of methodology by the partner post-secondary institution to ensure that international students have access to 25% of the non-market units created in this initiative. The balance of the \$50 million in bridge funding not utilized by the post-secondary residential uses will be prioritized towards conversion incentives for post-secondary institutions, and residential conversion projects that include a meaningful amount of non-market housing for the general public as well as equity deserving and Indigenous populations.	Completed
1.A.07	Implement an ongoing pre-qualifying process for providers accessing City-owned land through the Non-Market Housing Land Disposition Policy program. This will eliminate duplication of time and effort with each round of land disposition, creating a more equitable process for providers.	Progressing as planned
1.A.08	In line with provider capacity, increase the amount of land provided to Indigenous housing providers through the Non-Market Housing Land Disposition Policy.	Completed
1.A.09	Utilize the Housing Land Fund to provide land to Indigenous housing providers at nominal value.	Completed
1.A.12	As part of the ongoing evaluation of City-owned land, place a high priority on the development of non-market housing.	Progressing as planned
1.A.13	Advance the Non-Market Housing Land Disposition Policy that provides city-owned land at below market value for non-market housing.	Completed