

**City Auditor's Report to
Audit Committee
2026 April 23**

**ISC: UNRESTRICTED
AC2026-0296**

2025 Whistle-blower Program Internal Benchmark Report

PURPOSE

The purpose of this report is to communicate outcomes of an internal benchmarking analysis of 2025 reporting and activity data to support the on-going effective and efficient delivery of the Whistle-blower Program (WBP).

PREVIOUS COUNCIL DIRECTION

The City Auditor is accountable to Council and subject to the oversight of Audit Committee under Bylaw 33M2020.

Council Policy CP2022-06, Whistle-blower Policy, states that the City Auditor “will report, at least on an annual basis, information related to reports received and investigations conducted during the year to Council through the Audit Committee”. The City Auditor's Office is presenting this internal benchmark report to support the on-going effective and efficient delivery of the Whistle-blower Program through data analysis.

RECOMMENDATIONS:

That the Audit Committee:

1. Receive this report for the Corporate Record; and
2. Recommend that Council receive this report for the Corporate Record.

HIGHLIGHTS

- What does it mean to Calgarians? This internal benchmark report consists of data collected from all reports submitted to the WBP in the calendar year 2025 and measured against historical WBP data, providing an overview of trending activity for the past five years. The report highlights several metrics monitored for the purpose of tracking and identifying key trends and information – each metric outlines the data collected, why it is collected, the calculation methodology utilized, key observations and opportunities derived from the data, and how the metric supports the objectives of the City Auditor's Office.
- Why does it matter? The monitoring of the data in this report is important in gaining a broader perspective on performance, identifying outlier data needing attention, and identifying areas for improving the reporting experience.

RISK

Whistle-blower programs in organizations are critical components of effective corporate governance. They reflect an ongoing effort to support open, ethical, accountable, and transparent local government.

ATTACHMENTS

1. 2025 Whistle-blower Program Internal Benchmark Report - AC2026-0296 ATT

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DEPARTMENT CIRCULATION

Name	Title, Department or Business Unit	Approve/Consult/Inform
Liz Ormsby	City Auditor	Approve

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