

2025 Whistle-blower Program Benchmark Report



Calgary

City Auditor's Office

Table of Contents

1.0 Introduction	3
2.0 Executive Summary	4
3.0 2025 Highlights	5
4.0 Key Reporting Metrics	6
4.1 Program Awareness	6
4.2 Reports Submitted	7
4.3 Allegations to Report Ratio	8
4.4 Reporter Type	9
4.5 Reporting Volume	10
4.6 Reporter Method	11
4.7 Reports by Category	12
4.8 Anonymous Reporting	14
4.9 Anonymity by Category	16
4.10 Fear of Reprisal	18
4.11 Anonymity and Fear of Reprisal	19
4.12 Follow-up Rate	20
5.0 Report Assessment	21
5.1 Assessment Decisions	21
5.2 Assessment Decisions and Anonymity	22
5.3 Insufficient Information	23
5.4 Preliminary Assessment Decision Timelines	24
6.0 Investigations	25
6.1 Substantiation Rate	25
6.2 Substantiation Rates and Anonymous Reports	26
6.3 Substantiation Rate by Category	27
6.4 Substantiation Rates and Reporter Follow-up	29
6.5 Case Closure Timelines	30
7.0 Corrective Action	31
7.1 Corrective Action Rate	31
7.2 Recommendation Completion Timeline	32
8.0 Acknowledgement	33

1.0 Introduction

The Whistle-blower Program (WBP) was established by Council in 2007 to complement existing City policies and provide additional mechanisms for reporting and investigating suspected wrongdoing in support of an open, ethical, accountable, and transparent municipal government.

Operating independently from Administration and under the direction of the City Auditor, the Manager, Whistle-blower Program is responsible for ensuring effective procedures for the receipt, assessment, investigation, and reporting of wrongdoing allegations submitted by City employees and Calgarians. WBP activity is reported to Council through the Audit Committee via the City Auditor.

An effective whistle-blower program is generally characterized by an independent, trusted reporting mechanism that supports confidentiality and the option of anonymity. While benchmarking reporting data does not yield definitive “right” outcomes, ongoing data collection and analysis support informed assessment of program effectiveness, including whether:

- target audiences are aware of and able to access the WBP;
- employees feel supported and protected from reprisal when reporting;
- reports demonstrate an appropriate understanding of what constitutes wrongdoing;

- anonymity affects the ability to assess and investigate allegations; and
- investigative practices support timely completion.

Active monitoring of this information supports performance assessment, trend identification, and the detection of outlier data.

The report presents key metrics used to monitor trends and program performance. For each metric, the report outlines the data collected, rationale, calculation methodology, observations, and identified opportunities.

This year's report includes external data provided by participating Canadian municipal reporting programs. To address the absence of Canadian municipality-specific data, we leveraged our relationships with other Canadian municipalities operating comparable programs and, with a shared interest, established a process to share aggregated data for benchmarking purposes.

Expected maturation of this initiative will result in additional municipalities contributing and benefitting from data shared. Contributing municipalities are acknowledged at the end of this report.

The report clearly identifies where aggregated data is provided; otherwise, all data is sourced from reports submitted to the WBP and aligns with the four primary section of the WBP process decision tree.



2.0 Executive Summary

Data from 2025 reviewed in context with related annual data from recent years informs that the Whistle-blower Program is operating effectively.



The Whistle-blower Program is accessible.

- People know how to access the WBP and report wrongdoing through a variety of channels.
- Declining web traffic does not appear to have a direct impact to escalating reporting activity.
- Online reporting remains the method of choice for reporters.



Employees are empowered to report wrongdoing.

- Employee reporting remains strong and within comparable range of aggregate data provided by other Canadian Municipalities.
- Employees' use of anonymity in reporting remains consistent and aligned with aggregate data provided by other Canadian Municipalities.
- Fear of reprisal disclosures by employees declined for the fourth consecutive year.



Reporting quality is strong...generally.

- More than half of reports submitted are assessed for further action.
- The number of reports closed without further action due to lack of information reduced.
- Reporter engagement with investigators is below desired levels.



Anonymous reports merit action.

- Anonymous reporting volume aligns with aggregate data provided by other Canadian Municipalities.
- Half of anonymous reports are assessed for further action.
- The substantiation rate for allegations submitted anonymously aligns with the overall substantiation rate.



Procedures remain strong.

- Assessment of new reports was completed in less than ten calendar days, on average.
- Despite the increase in case closure rate, 80% of investigations were completed within 190 days, aligning closely with One Calgary targets.
- Monitoring of increasing reporting volume is necessary to evaluate its impact to timely assessment and investigation closure rates.

3.0 2025 Highlights

Did you know ?



168

reports submitted raising 419 allegations



63% of reports were submitted online

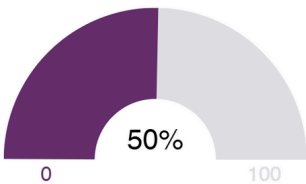


55%

of reports were assessed as meriting further action

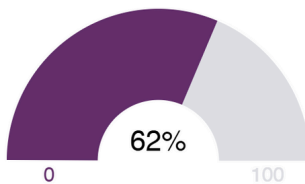


44% of reporters remain engaged



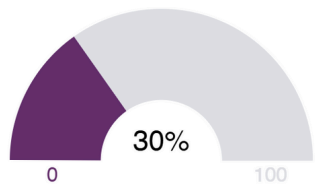
50%

Employee Reporters



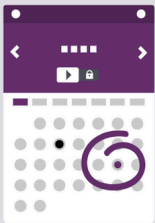
62%

Anonymous Reporters



30%

Substantiation Rate



9.5

Average calendar days required to complete assessment of reports submitted

65%

of investigations concluded resulted in corrective action recommendations.



4.0 Key Reporting Metrics

4.1 Program Awareness

A public-facing webpage enables the Whistle-blower Program to inform and support individuals throughout the reporting process—from guidance on how to submit a report of suspected wrongdoing to an explanation of what to expect from submission through to conclusion. Reporting programs are most effective when individuals have confidence that their concerns are taken seriously. Publishing high-level summaries of outcomes and recommendations on the webpage promotes transparency and helps build trust in the WBP.

Monitoring web traffic is an important tool for assessing interest in the WBP and understanding which information is most relevant to visitors. These insights help inform content decisions and provide opportunities to strengthen the visibility and effectiveness of key messages.

The WBP is supported by Administration through training and regular communications to employees on Code of Conduct expectations and reporting obligations. Employees are informed of all available reporting channels within Administration, including the WBP, which is positioned as an option when reporting to a supervisor or Human Resources Business Partner is impractical or uncomfortable.

What we monitor

Web traffic to www.calgary.ca/whistle for the calendar year.

Why we track it

To inform on program awareness and access.

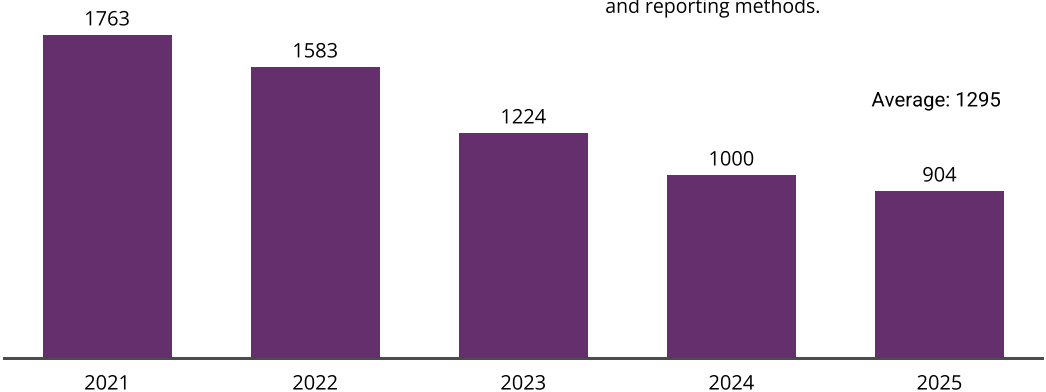
How we calculate it

Number of webpage visits grouped by calendar year.

What the data informs

- Web traffic in 2025 continued to decline from prior years.
- There is no correlation between declining web traffic and increase in reports submitted. (refer §4.2)
- The most visited page outlines “report concerns”, followed by “what to report”. Collectively, these pages are the most informative in outlining the reporting process and reporting methods.

Chart 1: WBP web page visits



4.2 Reports Submitted

The Whistle-blower Program applies recognized best practices by offering multiple reporting methods. The Association of Certified Fraud Examiners' 2024 Report to the Nations indicates that 43% of fraud cases are detected through whistle-blower reports, underscoring the importance of accessible and trusted reporting mechanisms.

Tracking each unique report and associated allegation enables meaningful analysis of reporting patterns and trends, including preferred reporting methods, the nature of issues raised, the source of reports (e.g., employee or non-employee), and the areas of the organization linked to the alleged activity. When analyzed collectively, this information can help identify potential hotspots or recurring issues that may warrant further examination. Individual reports may include multiple allegations, each of which is assessed independently and considered collectively when determining overall risk and appropriate action.

What we monitor

The number of reports submitted, and the number of allegations raised in each report submitted.

Why we track it

To compare year over year reporting trends. When viewed in conjunction with assessment timelines (§5.4) and case closure rates (§6.5), monitoring report volume and complexity aid in understanding how reporting volume impacts the WBP's ability to respond to reports in a timely manner and can inform on practice efficiency and resourcing needs.

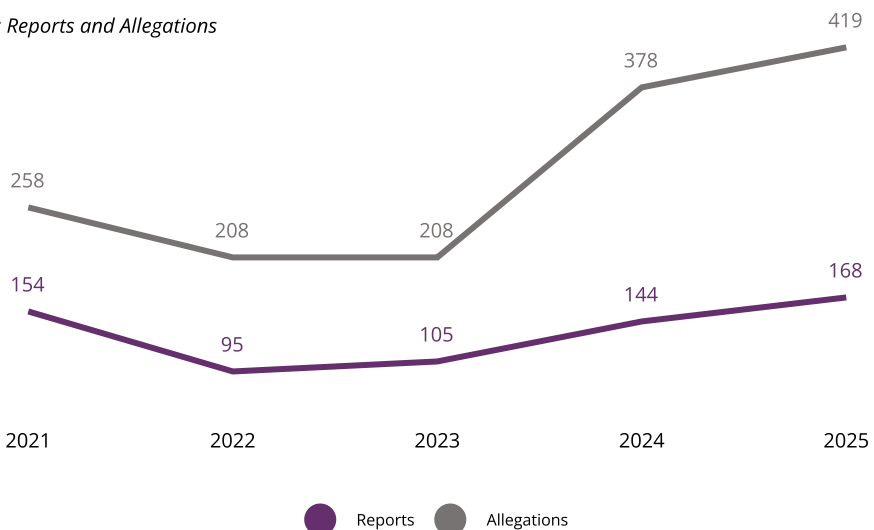
How we calculate it

Sums of reports submitted, and allegations raised.

What the data informs

- Reporting volume in 2025 increased moderately (26% above 5-year average of 133).
- Report complexity declined slightly from 2.63 allegations per report to 2.49 (refer §4.3).
- Assessment timelines were not impacted (refer §5.4).

Chart 2: Reports and Allegations



4.3 Allegations to Report Ratio

Not all reports submitted to the Whistle-blower Program are limited to a single allegation of wrongdoing. Increasingly, reports comprise multiple allegations submitted with the intent of demonstrating a perceived pattern of behaviour. In other cases, a reporter's underlying motivation may influence the structure of a report, with some believing that listing numerous allegations or incidents will increase the likelihood of an investigation. During assessment, however, certain matters may be determined to serve only as contextual information rather than discrete allegations requiring a formal response.

The WBP relies on a consistent and robust assessment process to identify allegations warranting action, while setting aside those assessed as contextual, unsupported, or beyond the scope of the *Whistle-blower Policy*.

Each allegation within a report must nevertheless be assessed both individually and collectively. This process requires the reallocation of time and resources from other activities, including investigations. Continued monitoring of this metric informs its correlation with assessment timelines and its impact on case closure rates.

What we monitor

The number of allegations raised in each report submitted.

Why we track it

To monitor report complexity and ascertain its relationship to responsiveness and resourcing needs.

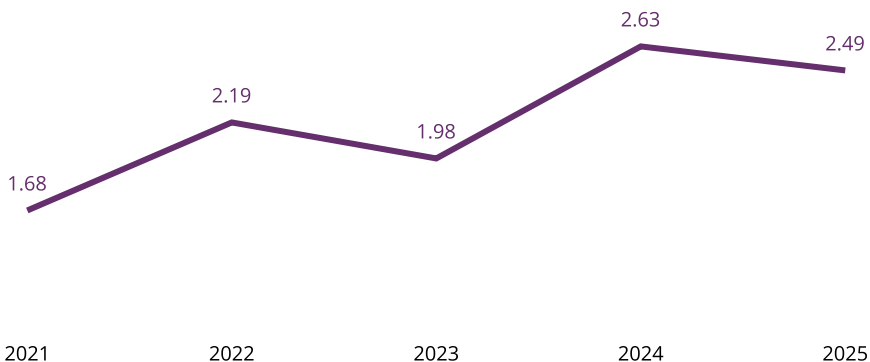
How we calculate it

Divide the total number of allegations by the number of reports submitted during the calendar year.

What the data informs

- 🔦 The number of allegations raised in 2025 decreased slightly, maintaining an escalating trend and raising the 5-year average from 2.05 allegations per report to 2.19.
- 🔦 In isolation, report complexity does not appear to significantly impact assessment timelines (refer §5.4).
- 🔦 Collectively with reporting volume, report complexity could have an impact in the case closure rates (refer to §6.5).

Chart 3: Allegations per Report



4.4 Reporter Type

Identifying reporters as employees or non-employees provides insight into the availability, awareness, and utilization of the WBP among these groups. According to the most recent fraud reporting data published by the Association of Certified Fraud Examiners (2024), more than half (52%) of whistle-blower reports originate from employees.

When analyzed alongside the types of issues reported, reporter classification can reveal common themes and emerging trends. As one of several internal reporting channels available to employees, it is expected that employee use of the WBP will exceed that of non-employees, and that the matters reported by each group will differ in nature.

This metric includes aggregated external data and is noted below as 2025A.

What we monitor

Reporters categorized as either employees or non-employees.

Why we track it

Identifying reporter type informs program availability and awareness both internally and externally. Associating reporter type to report subject matter informs on how issues may be best addressed by Administration.

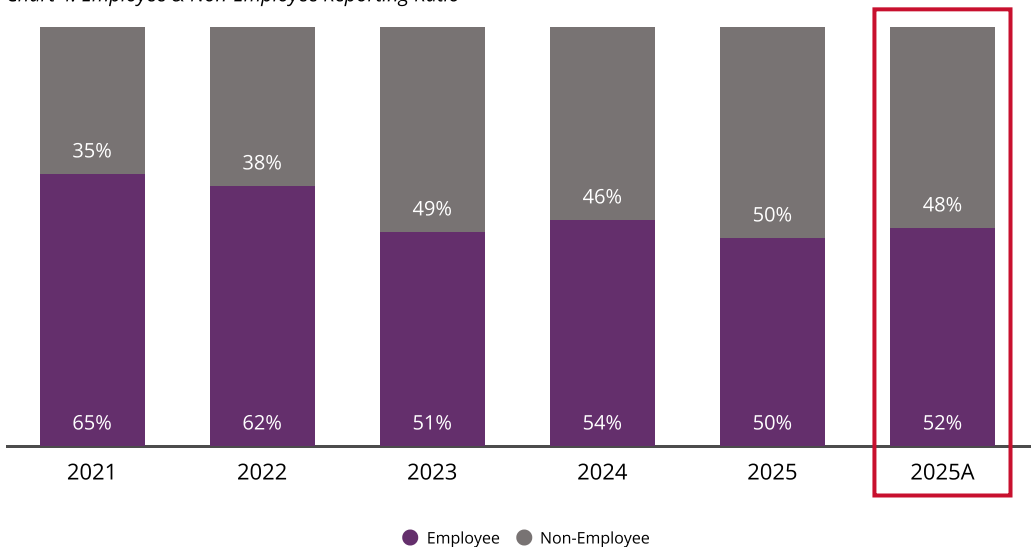
How we calculate it

Divide the number of reports for each reporter type by the total number of reports submitted.

What the data informs

- Non-employee reporting in 2025 remained above average (44%) for the third consecutive year.
- The difference in reporting volume between employees and non-employees in recent years has narrowed from a consistent 2:1 ratio to 1:1.
- Reporting ratios observed by the WBP in 2025 align closely with aggregate data collected from participating Canadian municipalities.

Chart 4: Employee & Non-Employee Reporting Ratio



4.5 Reporting Volume (by Reporter Type)

Monitoring reporting volume by reporter type provides insight into the proportion of employee and non-employee bases utilizing the Whistle-blower Program to report wrongdoing.

This metric includes aggregated external data and is noted below as 2025A.

What we monitor

Reporting volumes by employee and non-employee populations.

Why we track it

Identifying how reporting volumes vary relative to employee and citizen populations enables more accurate comparisons with aggregate data from other municipalities.

How we calculate it

For employees, divide the number of reports per 100 employees; for non-employees, divide the number of reports per 10,000 citizens.

What the data informs

- Employee reporting in 2025 aligns with the 5-yr average (0.54 reports/100 employees).
- Non-employee reporting is increasing year-over-year.
- There is potential for additional increases to both metrics while remaining within the aggregate data range provided by participating Canadian municipalities.

Chart 5: Reports/100 Employees

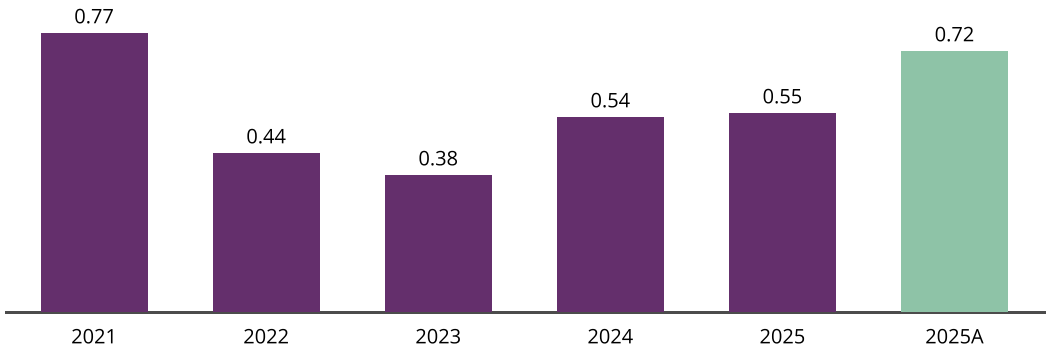
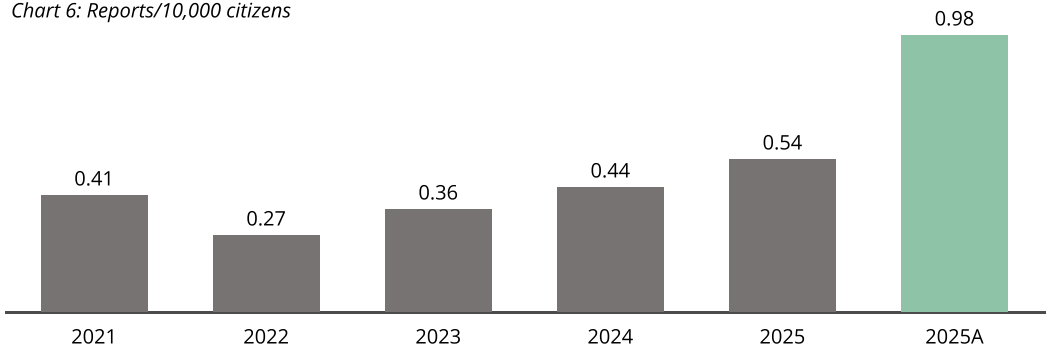


Chart 6: Reports/10,000 citizens



4.6 Reporting Method

The Whistleblower Program applies recognized best practices to offer and accept reports through multiple reporting channels, including in person, by telephone, email, post, and online. Online reporting remains the preferred method for many reporters, as the tool is easily accessible from any device and is the only channel that defaults to anonymity unless the reporter chooses to self-identify.

Approximately two-thirds of all reports are submitted using the online reporting tool, making it an effective platform for communicating key program and reporting information. By using an external and independently managed system, the WBP is able to offer true anonymity to reporters concerned about reprisal, as any digital identifiers remain with the service provider and are not shared with the WBP. The tool supports ongoing, two-way dialogue between reporters and investigators while preserving anonymity where desired. As our primary reporting channel, monitoring of this reporting tool is important to assess its continued value to the WBP.

This metric includes aggregated external data and is noted below as 2025A.

What we monitor

Reporting method utilized in the submission of reports.

Why we track it

Tracking reporting methods supports ongoing assessment of program awareness and accessibility.

Identifying the most and least used reporting methods informs on where best to direct key messaging and to assess the value of outsourcing the online reporting service.

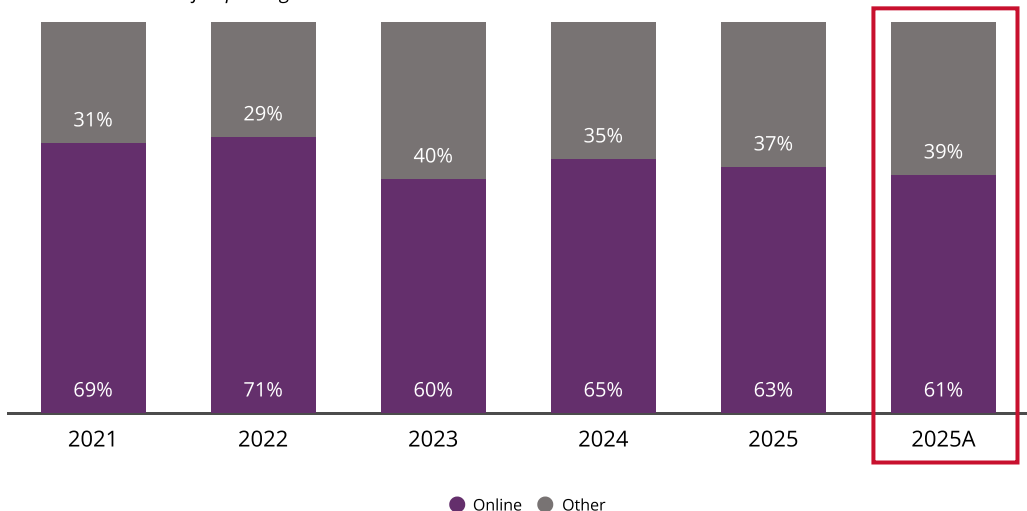
How we calculate it

Divide the number of reports for each reporting method (online / other) by the total number of reports submitted.

What the data informs

- 📊 Online reporting aligns closely with the aggregated benchmark and remains preferable to reporters, affirming its value to the WBP.
- 📊 Reporting by email (20%) and telephone (14%) remain popular reporting alternatives.

Chart 7: Method of Reporting



4.7 Reports by Category

Receiving reports varying in type is considered an indicator of program strength as it represents awareness of a spectrum of circumstances where wrongdoing may occur, and the freedom-space to report what simply does not seem 'right'. Tracking reports by category and classification can reveal program gaps and successes - for example, receiving below typical volumes in a certain category may support a need for more training and awareness, while alternatively, reporting volumes significantly above what is typical may be indicative of a risk area requiring attention.

The Whistle-blower Program has traditionally organized its data within five reporting categories comprising of a classification of more precise issues. Classifying allegations allows for a more focused assessment and identification of an associated City policy and related fraud risk. Classifications can be linked to multiple categories.

Categories and classifications utilized are provided in the legend to Chart 8 below.

What we monitor

The nature of the issues reported.

Why we track it

Identifying reporting volume by category allows for at-a-glance view of the types of issues reported across the organization.

Categorizing reports informs 'hot spots' issues potentially requiring attention when data is isolated to department or business unit levels.

How we calculate it

Reports by category divided by total number of reports submitted.

What the data informs




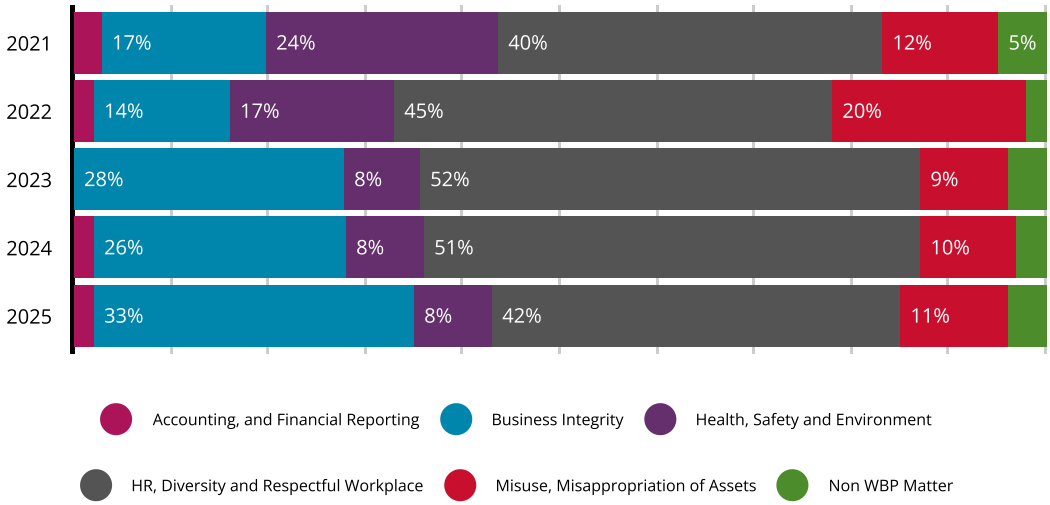
-  Year-over-year, reporting volume is dominated by matters categorized as HR, Diversity, and Respectful Workplace.
-  Matters in the category Accounting, and Financial Reporting consistently represent the least reports submitted.
-  Reports categorized as Business Integrity rose slightly from prior years on the receipt of more reports involving bylaws & enforcement (29%).

Chart 8: Reports by Category



Accounting, and Financial Reporting

- accounts payable (F)
- budgeting/spending (F)
- internal controls (F)
- financial reporting procedures (F)
- employee expenses (F)
- inappropriate use of Corporate Credit Cards (F)
- inappropriate use of loyalty reward programs (F)
- capital project management (F)
- misappropriation or misuse of City funds (F)

Health, Safety and Environment

- safety (OHS, public, general) *
- environment *
- workplace smoking & vaping
- substance use *
- general security
- workplace violence *

Misuse, Misappropriation of Assets

- theft of time (F)
- theft of City assets or supplies (F)
- inefficient use or misuse of City resources (F)
- use of technology *
- vandalism
- personal use of City vehicles (F)
- misuse of public programs

Business Integrity

- procurement procedures (F)
- vendor management (F)
- conflict of interest (F) *
- ethical conduct (F)
- privacy (FOIP) *
- social media use *
- licensing & permits (F)
- bylaws & enforcement

HR, Diversity and Respectful Workplace

- respectful workplace *
- abuse of benefits (F)
- preferential treatment
- recruiting and employment (F)
- labour relations
- leadership / management style
- general HR
- reprisal

Non WBP Matter

- applied to reports not satisfying reporting eligibility

(F) denotes issues where fraud risks exist

*** denotes Code of Conduct policies**

4.8 Anonymous Reporting

Allowing for anonymous reporting is widely recognized as a best practice in workplace reporting programs, as it encourages individuals to come forward and share information without fear of being identified. Anonymity can lower barriers to reporting and reduce hesitation among whistle-blowers. We encourage anonymous reporters to disclose whether they are employees or non-employees and where it is not disclosed, it is often possible to determine. Data alone does not explain why non-employees choose to report anonymously, particularly as the risk of reprisal for non-employees is generally lower than for employees.

Depending on the reporting method used, anonymity may not prevent the WBP from communicating with reporters. In some cases, reporters who initially report anonymously later identify themselves once trust with investigators is established. As outlined in the following sections, anonymous reporting does not necessarily delay or hinder appropriate action, nor does it increase the risk of malicious or abusive reports.

This metric includes aggregated external data and is noted below as 2025A.

What we monitor

Reports submitted using anonymity.

How we calculate it

Anonymous reports are divided by the total number of reports submitted.

Why we track it

To identify trends in reporting and assess how anonymity is utilized, its impact to the effectiveness of the WBP process, and to monitor its relationship to communicated fears of reprisal.

What the data informs

- 📊 Anonymous reporting consistently exceeds non-anonymous reporting and aligns with the aggregated benchmark.
- 📊 Use of anonymity by employees predictably exceeds use by non-employees.
- 📊 The split between employee and non-employee use of anonymity is narrowing year over year (from 32% in 2021 to 18% in 2025).

Chart 9: Anonymous Reports (all reports)

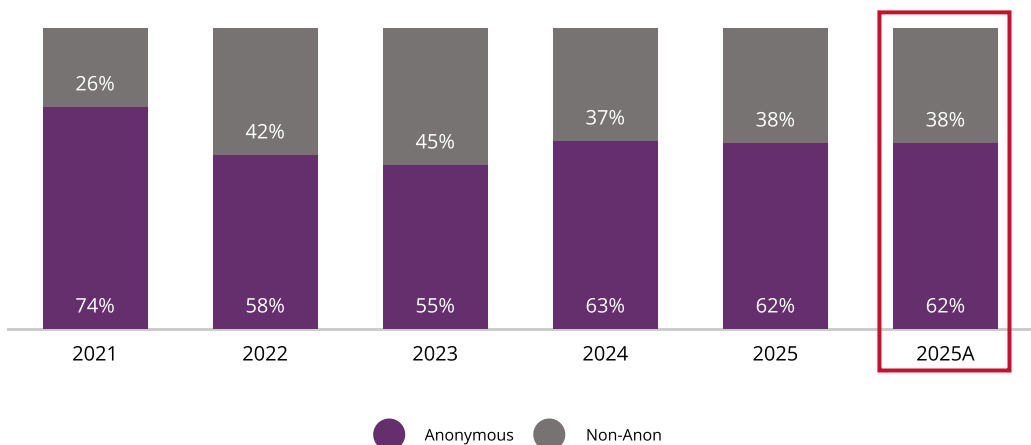
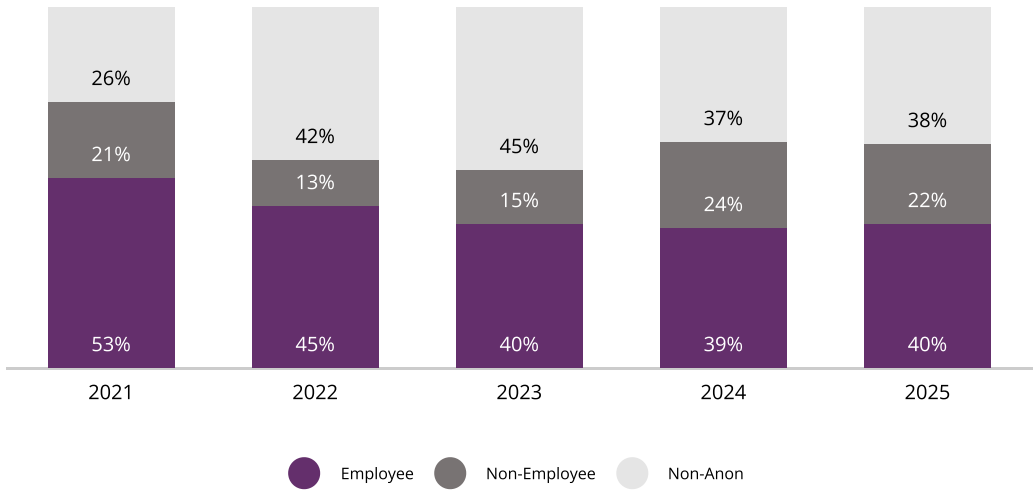


Chart 10: Anonymous Reports (by reporter type)



4.9 Anonymity by Category

Tracking the types of issues raised by anonymous reporters informs on assumptions:

- an uncertainty or apprehension in reporting.
- what a reporter may consider as most sensitive or personal.
- issues reporters want to shed light upon, but to which they do not want to be further involved with.
- matters of which they may fear reprisal due to reporting.

It is not surprising to find association between the use of anonymity and the reporting of issues associated to the HR, Diversity, and Respectful Workplace category considering that (a) employees utilize the WBP more than non-employees, and (b) such issues are typically inter-personal related, and reporting a colleague or supervisor for violating policy can be difficult, stressful, and can have a resulting effect to an otherwise healthy relationship.

The consistent use of anonymity by employees to report matters categorized as HR, Diversity and Respectful Workplace is interesting as it does not align with the recent year-over-year decline in the disclosed fear for reprisal (§4.10).

What we monitor

Anonymous reporting by category.

Why we track it

To ascertain whether trends exist in the use of anonymity and reporting of categorized issues.

Monitoring of this metric informs on how this data associates with reporting volume, use of anonymity, and fear of reprisal disclosures.

How we calculate it

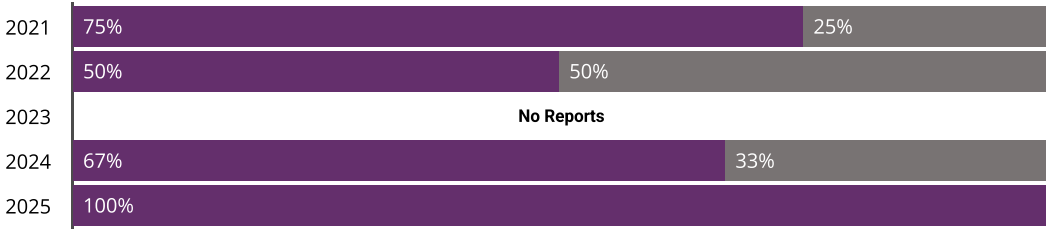
Total number of anonymous allegations divided by total number of allegations, for each category.

What the data informs

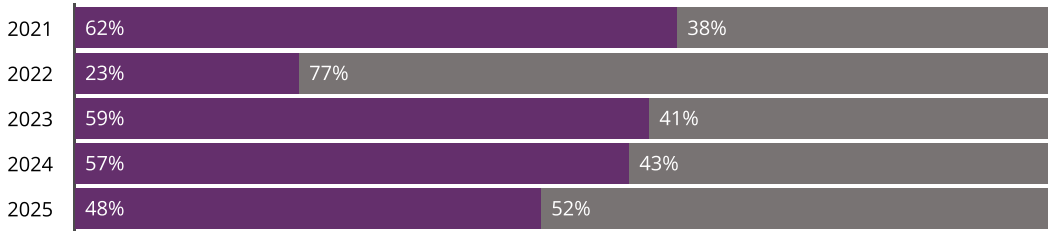
- 🔍 Use of anonymity in reporting is not restricted to specific categories.
- 🔍 Based on reporting volume, the use of anonymity for matters categorized as Misuse, Misappropriation of Assets exceeded anonymous reporting in other categories.
- 🔍 On a 5-year average, use of anonymity is most prevalent in reporting matters categorized as Misuse, Misappropriation of Assets (73%), Health, Safety, and Environment (67%), and HR, Diversity and Respectful Workplace (64%).

Chart 11: Use of Anonymity by Category

Accounting and Financial Reporting



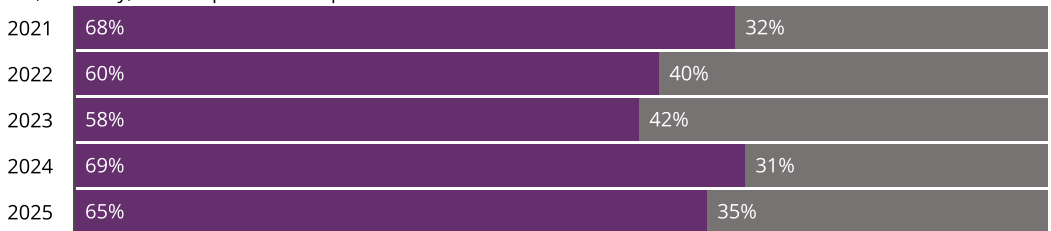
Business Integrity



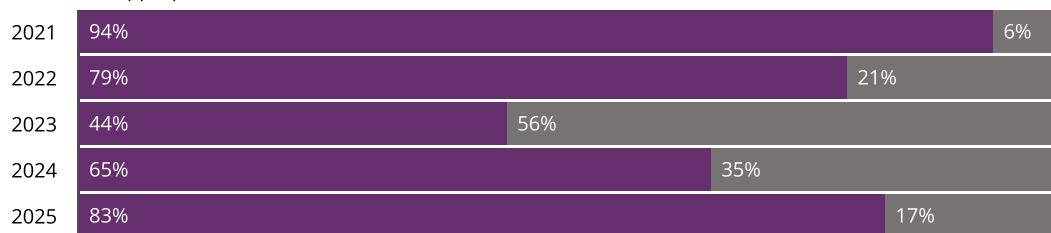
Health, Safety and Environment



HR, Diversity, and Respectful Workplace



Misuse, Misappropriation of Assets



● Anonymous ● Non-Anon

4.10 Fear of Reprisal

The ability to report wrongdoing without fear of reprisal is fundamental to a psychologically safe and inclusive work environment, and the *Whistle-blower Policy* strictly prohibits reprisals against individuals who report suspected wrongdoing or support related investigations. As a result, it is important to track reports in which a fear of reprisal is expressed.

Fear of reprisal is typically communicated in two ways: concerns about retaliation within an employee's work area, leading individuals to report to the WBP rather than through other channels within Administration, or fear of reporting at all, resulting in the use of anonymity. Over the past five years, slightly less than one-quarter of all employee reports indicated a fear of reprisal.

Monitoring these disclosures, alongside allegations of actual reprisal experienced, supports a broader understanding of barriers to safe reporting. Throughout the reporting and investigation process, reporters are encouraged to remain alert to potential acts of reprisal experienced as a result of their reporting to the WBP, and to report them to the City Auditor. Since 2021, no allegations of reprisal have been reported to the City Auditor for investigation.

What we monitor

Reports submitted indicating fear of reprisal.

Why we track it

Tracking reports where fear of reprisal is communicated informs on workplace culture and how comfortable people are in reporting wrongdoing in a safe and supportive manner. While it is never wrong to report legitimate concerns using anonymity, higher anonymous reporting rates may provide opportunity to explore reporting barriers that may exist, such as the fear of reprisal.

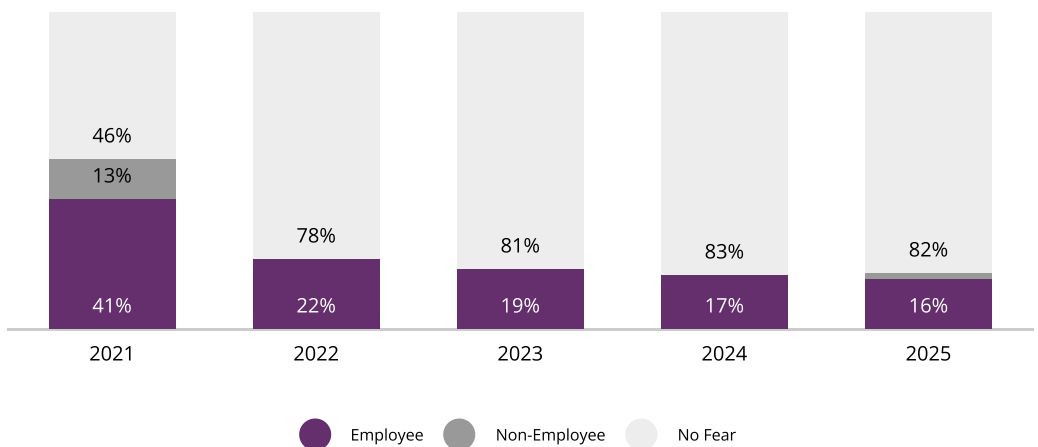
How we calculate it

Reports indicating a fear of reprisal are divided by the total number of reports received.

What the data informs

- Except for 2021, reporting during the pandemic, employee reports communicating a fear of reprisal has steadily trended down.
- The downward trend aligns closely with anonymous employee reporting (refer to §4.8)
- 3 reports submitted by non-employees in 2025 expressed fear of reprisal. All 3 reports merited action; none resulted in reports of actual reprisal experienced.

Chart 12: Reports Indicating Fear of Reprisal



4.11 Anonymity and Fear of Reprisal

The Whistle-blower Program provides employees with a reporting option for matters they are unable or unwilling to raise through existing channels within Administration, with the option to remain anonymous. Employees reporting in good faith and choosing to self-identify are eligible for protection from reprisal under the *Whistle-blower Policy*. Despite this protection, the WBP routinely receives reports from employees who remain anonymous throughout the process.

Analysis of declared fears of reprisal provides valuable insight to the WBP. When examined alongside other data—such as use of anonymity, timing, allegation type, and business unit—reporting patterns and clusters can be identified across the organization. This information can inform targeted analysis or review by Administration to better understand areas where trust or barriers to safe reporting may exist and where corrective action may be required.

What we monitor

Reports submitted anonymously by employees indicating fear of reprisal.

How we calculate it

Separate the total number of employee reports indicating fear of reprisal (by anonymous and non-anonymous reports), before dividing each by total number of employee reports indicating fear of reprisal.

Why we track it

To inform on reporting trends where a fear of reprisal is communicated by employees which may support further analysis and identify opportunities for Administration to consider barriers to safe reporting.

What the data informs

- Eight of ten employee reports disclosing a fear of reprisal were submitted anonymously.
- There is a firm correlation between the use of anonymity and disclosure of fear of reprisal.
- The fear of reprisal communicated did not materialize into reports of actual reprisal experienced.

Chart 13: Employee Reports Indicating a Fear of Reprisal



4.12 Follow-up Rate

The most valuable source of information to an investigator is the reporter who, typically, has first-hand knowledge of an incident. Each reporter is encouraged to remain available to interact with an investigator, remaining anonymous if they choose and if appropriate. By responding to questions and providing detail not contained in the original report submission, reporters take an active role in how their concerns are addressed.

On average in recent years, half of reporters maintain an active role with the WBP, even if only to periodically check on the status of their report and not directly interact with investigators. While entirely beyond our control, any year where less-than-half of reporters demonstrating a minimum level of interest in their report is discouraging.

A higher number of reporters who remain active with the WBP after submitting their initial report will:

- contribute to fewer reports being closed due to lack of information at the assessment phase.
- better inform investigative approaches and conclusions reached.
- often result in a more satisfying reporting experience knowing that a concern was taken seriously and addressed objectively.

What we monitor

Reports with reporter follow-up or interest at any phase of the lifespan of the report.

How we calculate it

Divide the total number of reports with reporter follow-up or interest by total reports submitted.

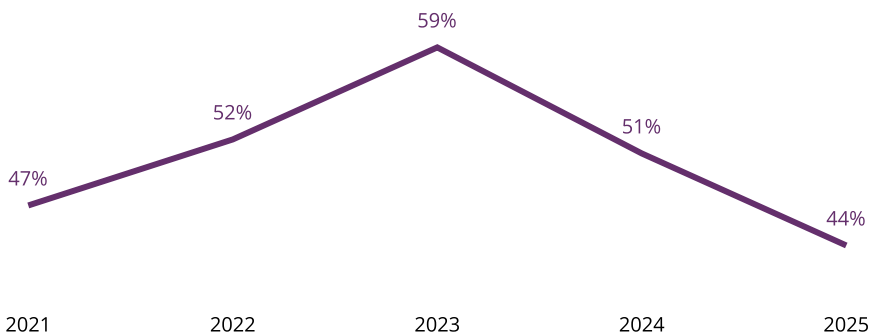
Why we track it

To identify trends in reporter interest beyond submitting a report to the WBP and inform on how reporters who remain interested and respond to investigators impact assessment decisions or investigation substantiation rates.

What the data informs

- 🔦 Reporter follow-up rate in 2025 is below the 5-year average (50%).
- 🔦 Not following up on a report and failing to respond to an investigator's request for information can impact certain assessment decisions (refer to §5.3).
- 🔦 Availability of an active reporters had minimal impact to substantiation rates (refer to §6.4).

Chart 14: Reports with Reporter Follow-up or Interest



5.0 Report Assessment

5.1 Assessment Decisions

The *Whistle-blower Policy* requires each report to be assessed to determine its eligibility and applicability before consideration for investigation. A risk-based approach is used to identify reports that may be more appropriately addressed by Administration through non-investigative means, while reports that do not warrant further action—such as those lacking sufficient detail or unrelated to City operations—are closed.

The outcome of the assessment phase may be only one of the following three decisions:

1. Investigation of at least one allegation reported (action taken).
2. Referral to Administration (action taken).
3. Closure (no action taken).

Tracking and monitoring how reports are assessed provides insight to trends pertaining to the quality, relevance, and wholesomeness of reports submitted, and can inform on resourcing needs.

What we monitor

What action is considered appropriate to address each report received.

Why we track it

Whistle-blower Policy requires that each report be assessed. Tracking assessment decisions informs consistency in decision-making.

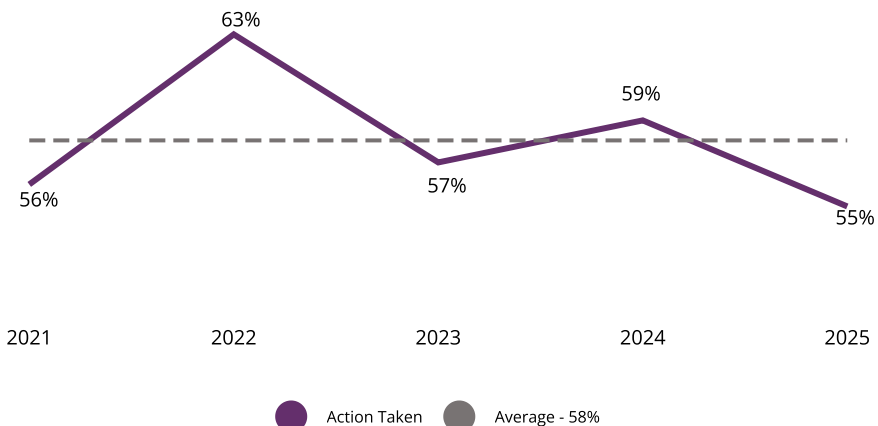
How we calculate it

Reports assessed as meriting action (investigation or referral to Administration) divided by all reports received, as a percentage.

What the data informs

- 📊 Year over year, more than half of reports submitted are assessed as meriting action.
- 📊 Reports meriting action fluctuates year-over-year and can be influenced by the follow-up rate (refer 54.12).
- 📊 Data highlights an opportunity to inform on how to best report concerns applicable to the *Whistle-blower Policy* to support expected outcomes.

Chart 15: Assessment Decision



5.2 Assessment Decisions and Anonymity

Anonymous reports submitted in good faith are treated as equally valid and are assessed in the same manner as reports from identified reporters. However, anonymity carries an inherent risk of misuse and must be supported by a rigorous and consistently applied assessment process to identify reports containing unfounded, irrelevant, or ill-informed allegations. Careful scrutiny helps prevent unnecessary inquiries that could negatively affect the personal or professional reputation of City employees. Reports—anonymous or otherwise—that do not meet WBP reporting criteria or are assessed as not submitted in good faith do not proceed further.

Over the past five years, an average of 64% of anonymous reports were assessed as warranting action through investigation or referral to Administration. As discussed later in this report (§6.2), substantiation rates for anonymous and identified reports are comparable, reinforcing the credibility and value of anonymous reporting.

What we monitor

Assessment decision outcomes for all anonymous reports.

Why we track it

To monitor and assess the credibility and sufficiency of information provided in anonymous reports.

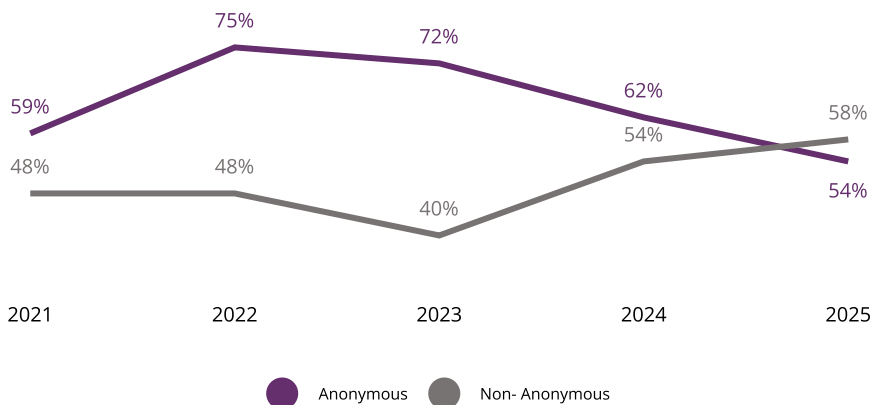
How we calculate it

Separate anonymous and non-anonymous reports meriting action before dividing by all anonymous and non-anonymous reports respectively.

What the data informs

- Non-anonymous reports meriting action exceed those submitted anonymously for the first time in the past 5-year period.
- The decline in anonymous reports meriting action is offset by the increase in non-anonymous reports meriting action, which, combined, resulted in only a minor reduction in overall reports meriting action (refer §5.1).
- Data highlights an opportunity to reinforce applicability of the *Whistle-blower Policy* to reporting regardless of the use of anonymity.

Chart 16: Reports Meriting Action



5.3 Insufficient Information

Assessment determines whether a report contains sufficient information to understand the issue and support further action, such as investigation or referral. Where necessary and possible, investigators may request additional information from reporters to clarify or expand on the concerns raised. These requests may occur in writing or through confidential telephone or in-person discussions and may extend the assessment phase to allow time for response. For online reports, reporters can opt to receive email notifications prompting them to log in and respond to information requests.

Once sufficient information is received and minimum reporting criteria are met, a report may be recommended for action. Otherwise, it may be closed as not requiring further action (NFA). Reports closed as NFA include a determination of whether insufficient details contributed to the decision.

Some reporters may be satisfied with simply bringing an issue to the Program's attention and choose not to remain involved. Monitoring this metric supports trend analysis related to report quality, opportunities for targeted messaging on information requirements, and the value of ongoing reporter engagement.

What we monitor

Reports assessed as requiring no further action due to insufficiency of information provided.

Why we track it

To assess the impact of sufficiency of information provided on the ability to action reports.

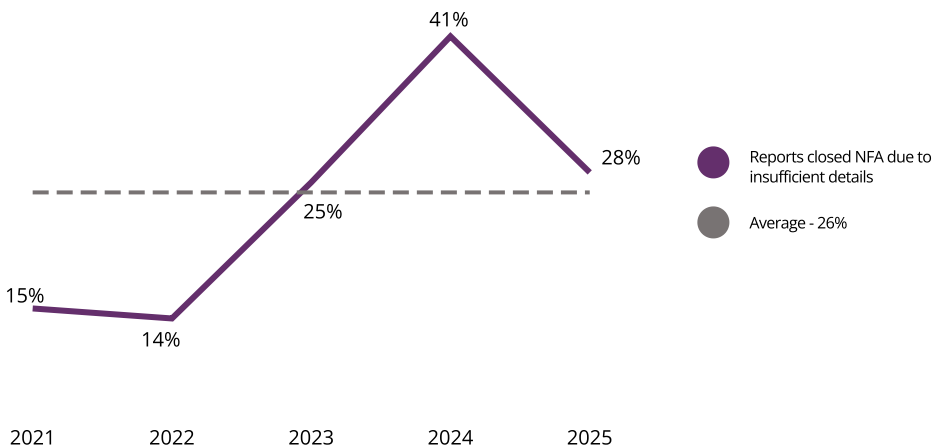
How we calculate it

Divide all NFA reports lacking sufficient information by the total reports assessed as not meriting further action.

What the data informs

- 📉 Reports closed with no further action due to insufficient information decreased.
- 📈 Enhanced messaging by the WBP on how best to submit a report may have had an impact on the increase in reports containing sufficient information to take action.

Chart 17: NFA Reports with Insufficient Information



5.4 Preliminary Assessment Decision Timelines

The Whistle-blower Program recognizes that reporting wrongdoing involving a colleague or supervisor can be stressful - and at times traumatic- and that concerns can persist until the matter is resolved. Reports are typically acknowledged within one business day, and assessments are prioritized to ensure issues requiring timely action are advanced with efficiency.

The assessment phase typically concludes within 15 calendar days, and we strive to meet this target 90% of the time. Some assessments experience delays due to the insufficiency of information provided and information requests left unanswered, or reports with greater complexity or multiple allegations requiring significant research or input from Administration.

In 2025, 81% of reports assessed were not delayed pending a response to an information request and met the 15-day or less target, averaging fewer than 6 calendar days.

Monitoring this metric supports ongoing evaluation of the efficiency and reliability of the WBP process.

What we monitor

Number of days taken to complete assessment of a report.

How we calculate it

Number of calendar days between the receipt of a report and approval of recommended action.

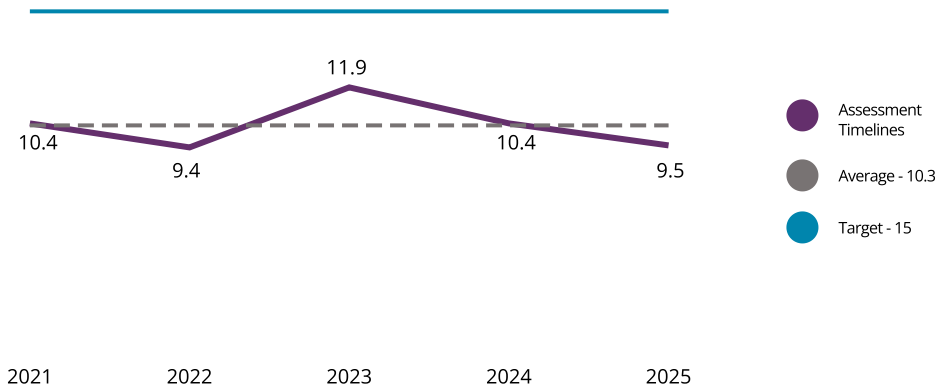
Why we track it

Supports efficiency and demonstrates commitment to timely action.

What the data informs

- 📊 Overall assessment timelines consistently meet the 15-day target.
- 📊 Despite high reporting volume (refer §4.2) and complexity (refer §4.3), assessment timelines remained strong in 2025.

Chart 18: Average Days to Assess New Reports



6.0 Investigations

6.1 Substantiation Rate

Each allegation investigated is determined- on a balance of probability - to be either substantiated or unsubstantiated, as defined by the *Whistle-blower Policy*.

While it can be inferred that allegations in a report assessed as not requiring further action are inherently unsubstantiated, the WBP considers only allegations investigated to be calculated in substantiation rates.

Despite it being widely understood that there is no 'correct' substantiation rate to achieve, a well-informed reporter base that is knowledgeable of The City's policies and reporting requirements, combined with both a robust assessment phase and effective investigation procedures, is expected to support a higher substantiation rate. Conversely, consistently lower substantiation rates may indicate opportunities for better education regarding reporting requirements and/or reveal weaknesses in investigative practices. Allowing for natural year over year fluctuation, the WBP has observed an average substantiation rate of 34% during the past five years.

What we monitor

Allegations substantiated by investigation.

Why we track it

Monitoring substantiation rates is useful in assessing the quality of reporting, how informed reporters are of The City's policies and procedures, and the effectiveness of investigation processes.

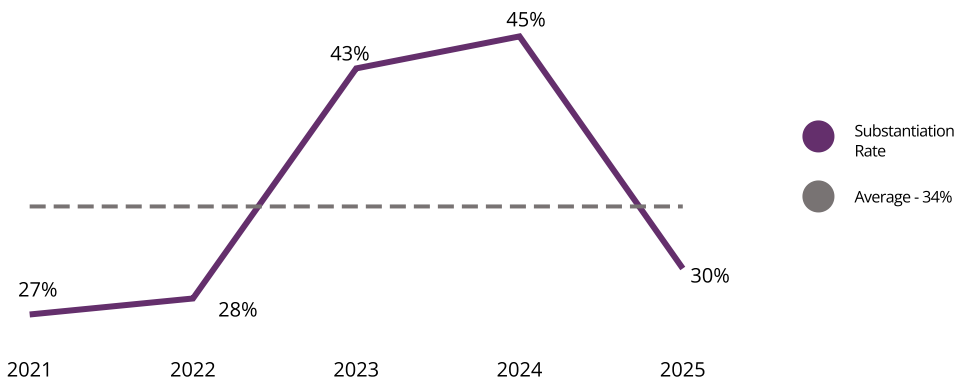
How we calculate it

Divide the number of allegations substantiated by investigation by the total number of allegations investigated, for the year the investigation is closed.

What the data informs

- 🔦 The mid-level substantiation rate confirms that not all allegations investigated are determined to be violations of City policy or procedure.
- 🔦 When viewed in conjunction with corrective action rates (refer §7.1), data confirms that matters are accurately assessed as meriting investigation, even if not ultimately substantiated as wrongdoing.

Chart 19: Substantiation Rates (All Reports)



6.2 Substantiation Rates and Anonymous Reports

Decisions to investigate are based on the merits of each report, including the quality and sufficiency of information supporting the allegation. While anonymity is not a factor in deciding whether to investigate, monitoring its use and related outcomes provides insight into its impact on the investigation process.

Anonymous reporters are typically less accessible to investigators, which can make corroborating information reported more challenging. Where evidence does not support that an event occurred as alleged or that a policy violation is evident, the allegation is concluded as unsubstantiated.

Investigation data shows that allegations reported anonymously are substantiated at similar rates to those reported without the use of anonymity, resulting in confirmed policy violations. This evidence challenges common assumptions that anonymous reports are false or frivolous and reinforces that anonymous reports should be treated with the same seriousness as identified reports.

What we monitor

Substantiation rate of allegations reported anonymously.

Why we track it

As a subset of overall substantiation rates, tracking reports based on the use of anonymity informs on appropriate use of anonymity.

How we calculate it

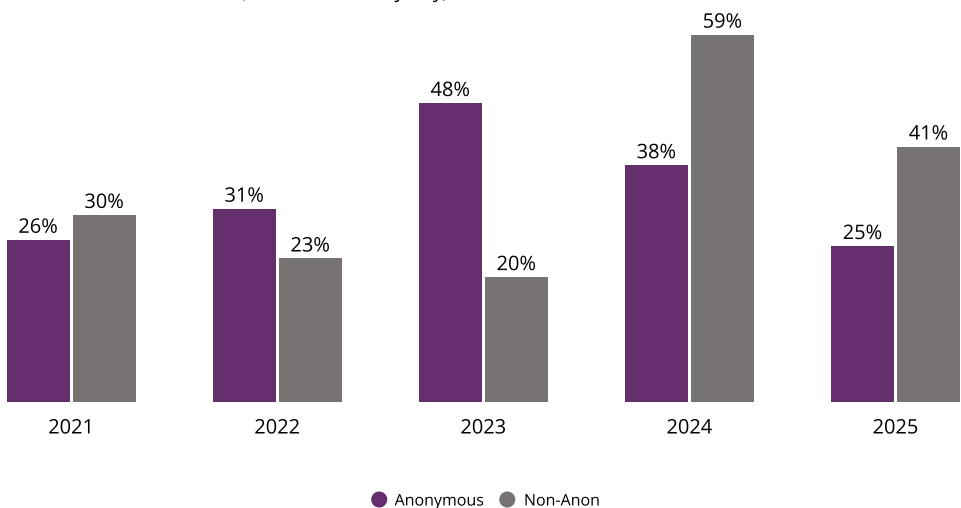
Divide all anonymous allegations substantiated by investigation by all allegations investigated.

What the data informs

Despite a 2-year decline in substantiation rate for anonymous reports, there remains little difference between average substantiation rates for anonymous reports (32%) and non-anonymous reports (39%) over the 5-yr period.

Anonymous reports assessed as meriting investigation (refer §5.2) are as informed and as valid as reports made without the use of anonymity, dispelling the misconception that anonymous reports are malicious.

Chart 20: Substantiation Rates (w/ and w/o Anonymity)



6.3 Substantiation Rate by Category

There is no “correct” substantiation rate. Setting target rates is not considered good practice, as it can encourage biased approaches aimed at meeting a benchmark rather than reaching objective, evidence-based conclusions.

Reviewing substantiation rates by category can, however, provide useful insight. Consistently high rates in a category may warrant further analysis to identify trends or potential hot spots requiring attention. Conversely, consistent rates across categories may indicate well-informed reporters and effective investigation practices.

Given The City's ongoing communications and training on the Code of Conduct, higher substantiation rates in certain categories and classifications are not unexpected, considering employees are generally well informed about expected behaviours and reporting processes. As previously noted, this Benchmark Report does not include data from reports submitted through Administration.

In 2025, the classifications with the highest number of allegations investigated and their substantiation rates were:

- Ethical Conduct, 42% (Business Integrity)
- Conflict of Interest, 25% (Business Integrity)
- Respectful Workplace, 22% (HR, Diversity, and Respectful Workplace)

(refer §4.7 for categories and classifications)

What we monitor

Substantiation rates for each reporting category.

Why we track it

To inform on the quality of reporting submitted and effectiveness of the investigation process, within each reporting category, identifying opportunities for education.

How we calculate it

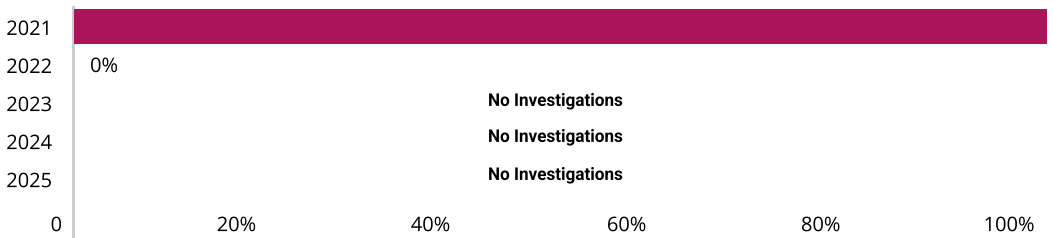
Within each category, divide the number of allegations substantiated by investigation by all allegations investigated.

What the data informs

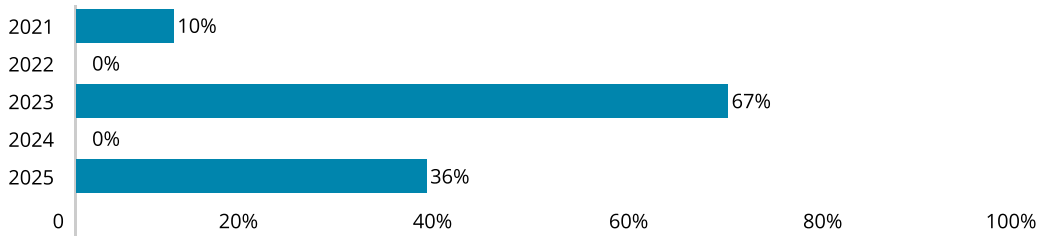
- Allegations are substantiated consistently across multiple reporting categories year over year.
- Despite 42% of all allegations raised being in the *HR, Diversity, and Respectful Workplace* category, only 1 in 4 allegations investigated were substantiated.
- There does not seem to be a correlation between how allegations are distributed across categories (refer §4.7) and their likelihood of being substantiated.

Chart 21: Substantiation Rates by Category

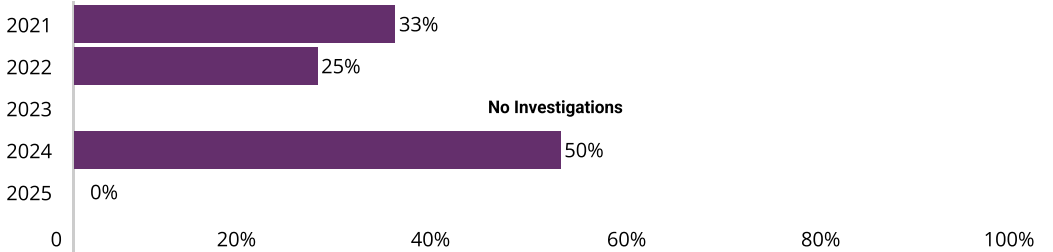
Accounting and Financial Reporting



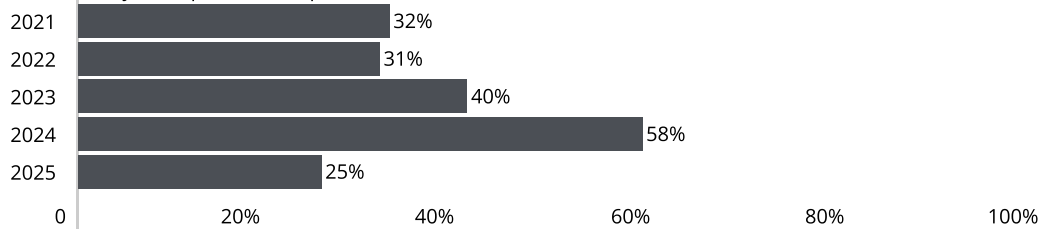
Business Integrity



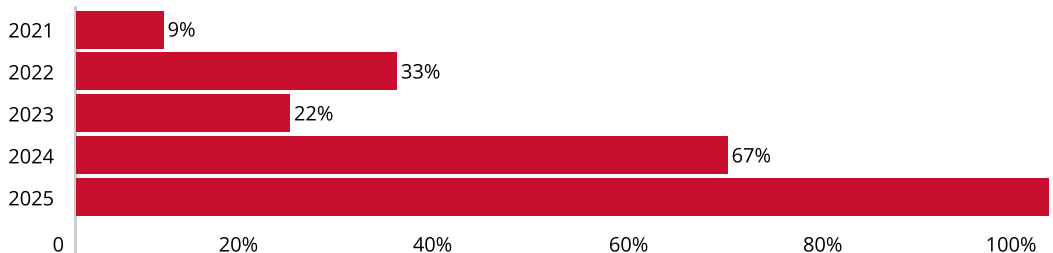
Health, Safety, and Environment



HR, Diversity & Respectful Workplace



Misuse, Misappropriation of Assets



6.4 Substantiation Rates and Reporter Follow-up

A reporter's involvement in the reporting process may extend beyond the initial submission of an allegation and include providing additional information or clarification. As reporters are generally unfamiliar with investigative processes and evidentiary requirements, responses to information requests can assist investigators in progressing inquiries and support accurate interpretation of reported concerns.

The Whistle-blower Program provides mechanisms that allow reporters to engage with investigators, including through confidential dialogue where anonymity can be maintained. Reporter engagement—such as follow-up communications or status inquiries—can be tracked and analyzed to assess potential associations with investigation outcomes, including substantiation rates.

With no ability for the WBP to influence reporter follow-up, fluctuation in annual rates is expected.

What we monitor

Substantiation rates for investigations with reporter follow up.

How we calculate it

Divide all substantiated allegations by all allegations investigated, for each subset of reports with and without reporter interest/follow up.

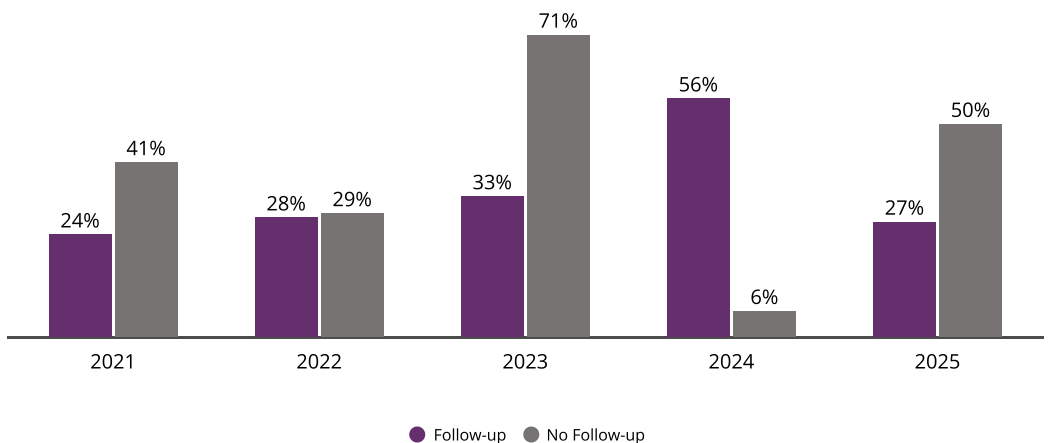
Why we track it

To understand how investigation outcomes are impacted by reporter interest and follow up.

What the data informs

- The 5-year average substantiation rate for investigations involving an actively available reporter was 34%, compared to 39% for investigations without an interested reporter.
- On average, substantiation rates are generally consistent regardless of reporter follow-up, suggesting that assessment and investigation procedures are key contributors to investigation outcomes.

Chart 22: Substantiation Rates and Reporter Follow-up



6.5 Case Closure Timelines

Timely investigations are essential to maintaining reporter confidence and demonstrating that concerns are taken seriously.

Individuals often delay reporting while assessing whether issues will resolve, leaving matters unresolved and potentially affecting well-being. For this reason, the WBP measures case closure in calendar days. While complex cases may require longer timelines, the program aims to complete approximately 75% of investigations within 180 days.

Year-over-year variation is expected due to reporting volume, case complexity, and resource availability; however, consistently extended timelines warrant further analysis. In 2025, investigations completed within the six-month target ranged from 14 to 173 calendar days.

What we monitor

Average number of days taken to investigate allegations.

How we calculate it

Calculate the number of days between the date an investigation is commenced and the date it is concluded.

Why we track it

To assess timeliness of completed investigation.

What the data informs

🔍 2025 case closure rates were impacted by the completion of larger, more complex cases, involving multiple reports, carried into 2025 from 2024 and which aged accordingly.

🔍 In 2025, while 55% of investigations were completed in 180 days or less, 80% were completed within 190 days.

Chart 23: Average Days to Close Investigations

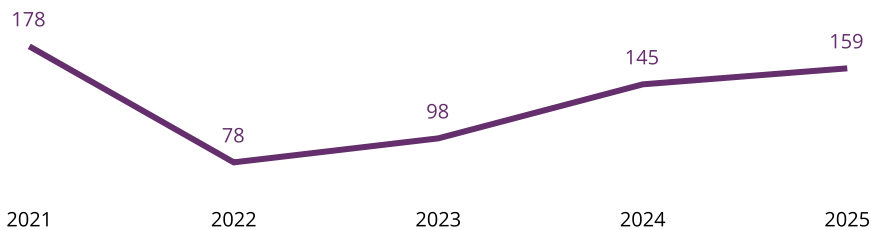


Chart 24: Case Closure Rates (Ranges by Days)

Year	0 to 30	31 to 60	61 to 90	91 to 180	181 to 365	> 365
2021	15%	18%	9%	18%	27%	12%
2022	26%	37%	5%	21%	11%	0%
2023	11%	39%	6%	33%	11%	0%
2024	9%	14%	23%	36%	9%	9%
2025	10%	15%	10%	20%	40%	5%

7.0 Corrective Action

7.1 Corrective Action Rate

A key component of the Whistle-blower Program is identifying causal factors associated with incidents investigated, which may inform corrective actions recommended to Administration. Where opportunities for improvement are identified, corrective actions may be recommended for any investigated allegation, regardless of substantiation. However, all substantiated allegations must result in at least one corrective action recommendation intended to mitigate the risk of recurrence.

There is no prescribed or “correct” number of corrective action recommendations; each investigation considers whether targeted, proportionate actions are warranted to support operational effectiveness, reinforce policy and procedure compliance, promote learning, and/or mitigate risk. Recommendations may include employee coaching, training or education, policy or process improvements, or other administrative actions.

Corrective actions may be directed at specific individuals, work areas or business units, or applied more broadly at the departmental or City-wide level (e.g., policy updates).

What we monitor

Investigations resulting in corrective action recommendations.

How we calculate it

Divide investigations with recommendations by the total investigations completed.

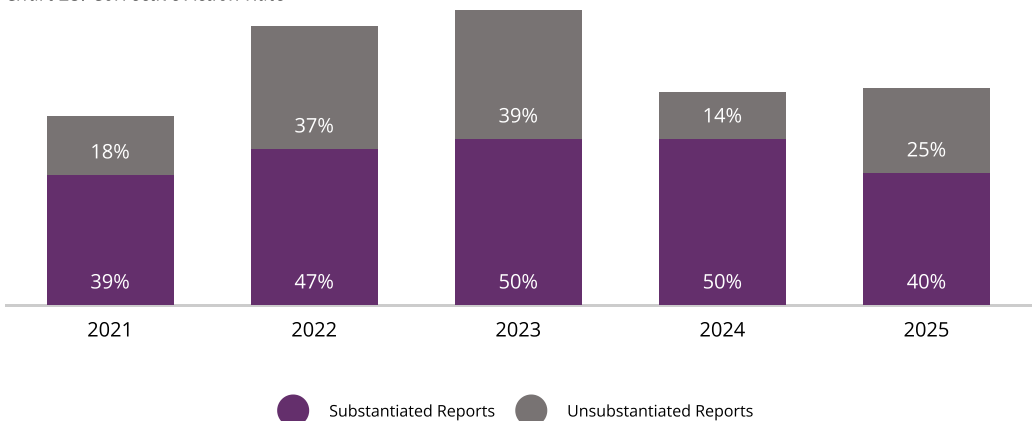
Why we track it

To inform on the effectiveness of identifying root causes and best approach to mitigate risk.

What the data informs

- Corrective action recommendations were made in 65% of reports investigated, slightly below the 5-year annual average of 72%.
- Corrective action recommendations made from substantiated reports remained strong and compliant *Whistle-blower Policy* expectation to ensure corrective action for substantiated allegations.

Chart 25: Corrective Action Rate



7.2 Recommendation Completion Timeline

Timely implementation of corrective action recommendations represents the final phase of the WBP process. Addressing substantiated wrongdoing or procedural weaknesses in a timely manner supports confidence in the reporting framework by demonstrating that identified issues result in administrative action, where appropriate.

Each recommendation issued by the WBP is supported by the respective business unit director and is subject to ongoing follow-up to monitor completion. As some corrective actions may remain incomplete at year-end, reported figures are subject to change in subsequent reporting periods.

What we monitor

Calendar days taken for Administration to complete recommended corrective actions, based on year a corrective action is closed.

Why we track it

To effectively reduce the risks associated with not correcting causal factors, and to support continuous improvement.

How we calculate it

Calculate the number of days between the date a recommendation is communicated to Administration and the date of implementation.

What the data informs

- Administration implements WBP recommendations in a timely manner, most are completed within 100 days.
- The number of days to implement a corrective action recommendation in 2025 was 0 to 204.

Chart 26: Average Days to Complete Recommendations

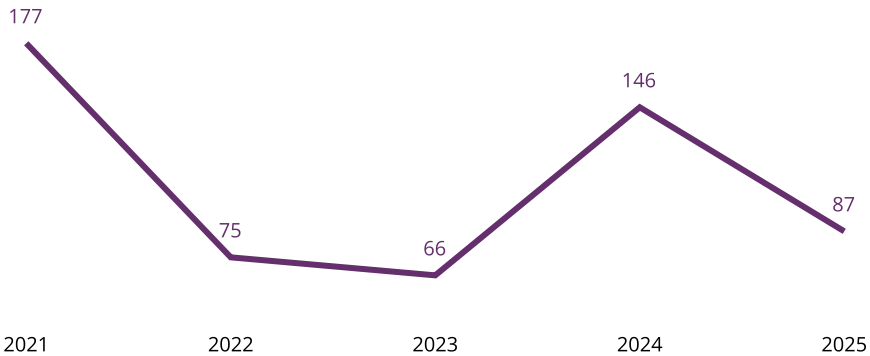


Chart 27: Recommendation Completion Rate (Ranges by Days)

Year	1 to 30	31 to 60	61 to 90	91 to 180	181 to 365	> 365
2021	22%	11%	33%	11%	0%	22%
2022	0%	25%	69%	0%	6%	0%
2023	41%	17%	10%	21%	10%	0%
2024	9%	18%	5%	36%	27%	5%
2025	36%	0%	27%	18%	18%	0%

8.0 Acknowledgement

The preparation of specific sections of this report benefited from data contributions provided by the audit offices of the following municipalities, whose collaboration and insights are gratefully acknowledged by the City Auditor for the City of Calgary.



Office of the
Auditor General
City of Hamilton



Office of the
Auditor General
City of Ottawa

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